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The Commonwealth of Massachusetts
DEPARTMENT OF CORPORATIONS AND TAXATION
BUREAU OF ACCOUNTS

FIFTY-SECOND REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR THE YEAR ENDING DECEMBER 31, 1966

BY

THE COMMISSIONER OF CORPORATIONS AND TAXATION



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The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,
BOSTON, September 20, 1971

As Commissioner of Corporations and Taxation, I submit herewith the Fifty-second report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1966.

This report was prepared under the direction of Arthur H. MacKinnon, Director of Accounts, presenting data relative to the finances of the municipalities of the Commonwealth having a population of 10,000 or over and statistics relating to the debt of all cities and towns on December 31, 1966. The tabulations were compiled from returns made by city and town officials.

CLEO F. JAILLET
Commissioner of Corporations and Taxation

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES — 1966

HON. CLEO F. JAILLET, *Commissioner of Corporations and Taxation,*
Boston

SIR:—

I submit herewith the Fifty-second Report on the Statistics of Municipal Finances. The information presented is gathered from the classified receipts and expenditures for the year 1966 returned by the accounting officers of cities and towns on schedules furnished by the Director of Accounts in accordance with Section 43 of Chapter 44 of the General Laws. These returns are edited in the office by comparison with printed reports of the cities and towns and the audits made by the Bureau of Accounts.

The body of the report is divided into two parts: — Part I, 39 Cities, and Part II, 91 Towns having a population over 10,000. Each group is arranged in order of the population established by the State census of 1965.

Tables are presented in each group reporting the revenue and non-revenue receipts and expenditures in the year 1966, Table I, and the detail of debt issued and paid, Table II.

The terms “revenue” and “non-revenue” are used in the sense defined in Chapter 44 of the General Laws as amended by Chapter 358 of the Acts of 1946. “Revenue” is defined as receipts from (1) the exercise of governmental power of taxation and police control; (2) donations, gifts, grants, and subvention for governmental use; (3) performing services for compensation and from the operation or management of productive enterprises, investments, and properties of government. “Non-revenue” receipts consist of receipts from the sale or disposal of capital assets, from loans, refunds, and various temporary transactions.

The term “outlays” represents expenditures for purchase of land, construction of permanent improvements; and purchases of additional equipment which may be expected to last over a period of years, regardless of whether the appropriation was made from loans, grants, or taxation.

State and county assessments have been classified as one item. In previous reports these payments were classified by purpose.

DEBT

The total funded debt issued by the 39 cities and 312 towns in the commonwealth in 1964, 1965, and 1966, classified by purpose, is shown in the table on page 3.

The net funded debt outstanding on December 31, 1966 for all cities and towns and the ratio of this debt to valuation is shown on pages 4-11.

The total assessed valuation, net funded debt, and ratio of net debt to valuation for all cities and towns for selected years since 1920 is shown on page 12.

The total gross debt, sinking funds held, and net debt for all cities and towns, classified as to general and enterprise purposes, for selected years since 1920, is shown on page 12.

CERTIFICATION OF NOTES

The number of notes certified for towns, counties, and districts by this Bureau in 1966 was 3,000 representing a total value of \$181,685,863. Of this number 1,746 notes representing a value of \$173,624,917 were for temporary loans, and 1,254 notes representing a value of \$8,060,946 were for funded debt.

CONCLUSION

The office continues to serve the public by giving statistical presentations of the cost of government, by the certification of notes for towns, counties, and districts; and by the auditing of municipal, county, and district accounts, and the installation of accounting systems. The director and assistant directors give advice and information regarding the duties of financial officers of the municipalities, and give assistance to them in regard to the financial problems of the municipalities when requested.

More detailed statistical compilations relative to receipts and payments, tax rates, debt authorizations and issues, outstanding debt, and other related matters are frequently requested and gladly furnished.

Respectfully submitted,
ARTHUR H. MACKINNON
Director of Accounts

BOSTON
September 20, 1971

Purposes of Funded Debt Issued in 1964, 1965, and 1966

	1964	1965	1966
Highways and Bridges	\$6,621,000	\$6,580,900	\$5,302,000
Off-Street Parking	847,000	1,131,000	1,415,000
Sewers, Surface Drainage	14,379,700	14,937,640	10,330,500
Schools	65,046,725	51,634,200	71,549,881
Land and Buildings (other than schools)	21,656,000	9,534,000	14,185,500
Building Remodeling	5,905,500	3,160,000	3,370,000
Equipment	1,881,177	2,316,944	1,980,821
Rivers and Harbors	—	270,000	—
Shore Protection	—	50,000	138,000
Flood Control	—	—	300,000
Urban Redevelopment	1,785,000	4,854,000	7,752,000
Parks and Conservation	254,000	—	—
Swimming Pools	—	325,000	185,000
Skating Rinks	—	120,000	—
Golf Courses	275,000	150,000	—
Electric	658,000	2,900,000	300,000
Water	11,932,423	11,589,656	10,594,610
Airport	155,000	—	—
Cemetery	60,000	—	—
Municipal Relief	6,759,000	2,413,500	3,411,000
Final Judgment	498,108	42,000	30,929
Funding	—	440,000	—
Totals	\$138,713,633	\$112,448,840	\$130,845,241

Net Debt, December 31, 1966, and Ratio of Net Debt to Valuation: Cities

Cities	Population 1965	Valuation 1966 Including Motor Vehicles	Net Debt, December 31, 1966			Ratio of Net Debt to Valuation		
			General Debt		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
Attleboro	28,690	\$145,746,204	\$1,232,000	\$3,996,000	\$1,270,000	\$6,498,000	3.59	0.87
Beverly	38,135	75,471,567	1,112,300	7,850,300	1,060,000	8,910,300	10.40	1.41
Boston	616,326	1,652,049,100	53,406,418	64,035,000	350,000	117,791,418	7.11	0.02
Brockton	83,499	172,698,555	15,600,000	19,370,000	4,972,000	24,342,000	11.22	2.88
Cambridge	92,677	305,800,876	252,000	10,035,000	200,000	10,487,000	3.36	0.07
Chelsea	27,098	58,546,417	1,070,000	220,000	—	1,290,000	2.20	—
Chicago	58,377	101,688,580	1,575,000	4,450,000	1,051,000	7,076,000	5.93	1.03
Chicopee	43,410	147,556,278	1,500,000	400,000	—	1,900,000	1.29	—
Everett	98,053	148,430,364	2,019,000	2,273,890	502,110	4,795,000	2.89	0.34
Fall River	43,087	86,122,892	1,473,000	4,615,000	2,487,000	8,575,000	7.07	2.89
Fitchburg	20,463	41,404,029	435,000	350,000	825,000	1,610,000	1.90	1.99
Gardner	26,744	150,374,510	1,505,000	3,143,000	1,475,000	6,123,000	3.09	0.98
Gloucester	43,249	96,346,698	996,000	5,546,000	255,000	6,797,000	6.79	0.26
Haverhill	52,636	124,920,503	886,000	8,769,000	7,300,000	16,955,000	7.73	5.84
Holyoke	69,070	117,700,377	1,670,000	3,551,000	1,028,000	6,249,000	4.44	0.87
Lawrence	29,729	67,130,806	1,054,000	6,215,000	340,000	10,672,000	10.83	5.07
Leominster	86,535	165,834,055	4,385,000	6,940,000	2,058,000	13,383,000	6.83	1.24
Lowell	92,653	162,814,427	3,446,000	4,677,000	70,000	8,193,000	4.99	0.04
Lynn	56,142	120,615,908	1,720,000	6,025,000	200,000	7,945,000	6.42	0.17
Malden	60,429	41,514,398	1,220,000	4,740,000	1,392,500	7,352,500	14.36	3.35
Marlborough	23,591	140,645,667	2,284,000	420,000	—	2,704,000	1.92	—
Methuen	32,105	68,238,341	810,000	1,075,000	—	1,885,000	2.76	—
Melrose	100,176	194,849,342	3,209,734	6,515,000	1,567,000	11,291,734	4.99	0.81
New Bedford	14,732	34,786,248	80,000	1,490,000	158,000	1,728,000	4.51	0.46
Newburyport	88,514	371,711,299	6,438,000	9,418,000	—	15,856,000	4.27	—
Newton	19,805	37,277,877	803,000	1,625,000	488,000	2,916,000	6.51	1.31
North Adams	27,062	52,940,387	432,000	2,675,000	20,000	3,127,000	5.87	0.04
Northampton	41,781	90,517,271	615,000	10,095,000	1,350,000	12,060,000	11.83	1.49
Peabody	56,511	283,525,347	830,000	16,790,000	1,610,000	19,230,000	6.21	0.57
Pittsfield	87,158	216,182,595	5,823,000	7,990,000	25,000	13,213,000	6.11	0.01
Quincy	42,394	96,259,331	1,457,000	2,742,000	128,000	2,870,000	2.85	0.13
Revere	40,112	108,309,753	1,125,000	506,000	1,631,000	2,956,000	1.51	1.22
Salem	86,332	157,016,047	2,345,000	4,480,000	20,000	4,500,000	2.86	0.01
Somerville	165,520	623,570,299	16,525,000	11,150,000	9,146,000	36,821,000	4.44	1.46
Springfield	42,018	66,574,621	550,000	1,872,000	5,600,000	8,022,000	3.64	8.41
Taunton	57,134	167,560,038	3,984,000	6,578,000	185,000	10,747,000	6.30	0.11
Waltham	28,020	135,874,144	1,056,000	4,248,000	623,000	4,871,000	3.12	0.46
Westfield	35,149	94,579,676	1,300,000	8,751,000	1,315,000	11,366,000	10.63	1.39
Woburn	180,341	440,840,884	15,669,000	21,594,000	4,225,000	41,488,000	8.45	0.96
Worcester	283,457	\$7,364,025,711	\$150,062,452	\$276,874,890	\$57,683,610	\$484,620,952	5.80	0.78
39 Cities				\$426,937,342				6.58

Net Debt, December 31, 1966, and Ratio of Net Debt to Valuation: Towns over 5,000 Population

Towns Over 5,000 Population)	Population 1965	Valuation 1966 Including Motor Vehicles	Net Debt, December 31, 1966			Enterprise Debt (Outside Limit)	Total Net Debt	Ratio of Net Debt to Valuation	
			General Debt		Total			General	Enter- prise
			Inside Limit	Outside Limit					
Abington	11,790	\$41,641,785	\$163,000	\$2,598,000	\$2,761,000	\$2,966,000	6.63	0.49	7.12
Acton	10,188	74,995,754	400,000	1,075,000	1,475,000	1,475,000	1.97	—	1.97
Acushnet	6,717	8,278,511	89,000	475,000	564,000	581,000	6.81	0.21	7.02
Adams	12,703	48,684,461	108,000	375,000	483,000	483,000	0.99	—	0.99
Agawam	17,484	43,346,250	1,044,000	2,600,000	3,644,000	2,304,000	5.32	—	5.32
Amesbury	11,617	30,011,238	56,479	2,499,521	2,556,000	128,000	2,684,000	8.52	8.94
Amherst	10,097	64,333,479	752,000	1,115,000	1,867,000	315,000	2,182,000	2.90	0.49
Andover	20,551	123,131,348	1,414,000	6,245,000	7,659,000	865,000	8,524,000	6.22	0.70
Arlington	52,482	115,048,970	710,000	2,245,000	2,955,000	—	2,955,000	2.57	—
Ashtand	8,698	38,414,510	113,000	2,355,000	2,468,000	30,000	2,498,000	6.42	0.08
Attol	11,989	18,002,551	98,500	535,000	633,500	110,000	743,500	3.52	0.61
Auburn	15,396	34,365,716	373,500	1,805,000	2,178,500	—	2,178,500	6.34	—
Avon	5,175	11,924,413	150,000	1,195,000	1,345,000	110,000	1,455,000	11.28	0.92
Barnstable	15,609	83,414,780	1,180,000	2,765,000	3,945,000	15,000	3,960,000	4.73	0.02
Bedford	10,787	46,100,669	1,554,000	4,350,000	5,904,000	455,000	6,359,000	12.80	0.99
Belchertown	5,758	17,144,676	60,000	878,000	938,000	—	938,000	5.47	—
Bellingham	10,604	20,539,826	130,000	2,268,000	2,398,000	193,000	2,591,000	11.67	0.94
Belmont	28,794	91,659,772	730,000	—	730,000	—	730,000	0.80	—
Billerica	23,633	41,016,593	370,000	4,497,000	4,867,000	513,000	5,380,000	11.87	1.25
Blackstone	6,025	5,913,323	14,000	885,000	899,000	255,000	1,154,000	15.21	4.31
Bourne	6,376	28,997,283	262,000	1,119,000	1,381,000	—	1,381,000	4.76	—
Braintree	33,954	95,776,226	2,890,000	3,194,000	6,084,000	3,309,000	9,393,000	6.35	3.46
Bridgewater,	11,056	35,516,304	190,000	140,000	330,000	195,000	525,000	0.93	0.55
Brookline	53,608	260,757,437	4,868,000	2,885,000	7,753,000	—	7,753,000	2.97	—
Burlington	19,473	125,111,860	1,202,756	7,236,000	8,438,756	—	8,438,756	6.74	—
Canton	15,310	40,072,424	987,000	3,498,000	4,485,000	490,000	4,975,000	11.19	1.23
Chelmsford	23,040	45,053,570	621,000	4,225,000	4,846,000	—	4,846,000	10.76	—
Clincon	13,626	18,406,554	320,000	1,200,000	1,520,000	657,400	2,177,400	8.26	3.57
Cohasset	6,559	20,974,517	306,000	799,000	1,105,000	313,000	1,418,000	5.27	1.49
Concord	14,516	98,698,349	460,000	2,842,000	3,302,000	257,800	3,559,800	3.35	0.26
Dalton	7,360	31,064,904	27,400	970,000	997,400	—	997,400	3.21	—
Danvers	24,764	139,321,570	1,632,500	2,885,000	4,517,500	603,000	5,120,500	3.24	0.44
Dartmouth	17,187	37,307,937	385,000	4,560,000	4,945,000	420,000	5,365,000	13.25	1.13
Dedham	26,618	75,418,226	3,279,000	4,181,000	7,460,000	—	7,460,000	9.89	—
Dracut	16,535	25,245,824	200,000	1,440,000	1,640,000	—	1,640,000	6.50	—
Dudley	6,960	16,816,747	243,000	813,000	1,056,000	104,000	1,160,000	6.28	0.62
Duxbury	6,211	35,151,098	89,000	695,000	784,000	347,960	1,131,960	2.23	0.99
East Bridgewater	7,460	30,506,168	265,500	830,000	1,095,500	685,000	1,780,500	3.59	2.25
Easthampton	12,974	25,598,027	595,000	720,000	1,315,000	60,000	1,375,000	5.14	0.23
East Longmeadow	11,988	78,773,266	527,500	2,905,000	3,432,500	365,000	3,797,500	4.36	0.46
Easton	10,130	46,107,678	110,000	2,001,000	2,111,000	691,000	2,802,000	4.58	1.50
Fairhaven	15,642	23,237,327	535,200	1,580,000	2,115,200	20,800	2,136,000	9.10	0.09
Falmouth	13,832	75,195,763	1,872,000	835,000	2,707,000	790,000	3,497,000	3.60	1.05
Foxborough	12,223	49,469,775	880,000	1,595,000	2,475,000	190,000	2,665,000	5.00	0.39
Franklin	52,369	332,470,422	3,334,000	10,770,000	14,104,000	965,000	15,069,000	4.24	0.29
Grafton	11,571	15,463,290	575,000	2,005,000	2,580,000	200,000	2,780,000	8.61	0.67
Franklin	—	—	95,000	1,395,000	1,490,000	—	1,490,000	9.64	—

Palmer	.	.	.	11,394	17,437,935	200,000	480,000	680,000	—	179,000	—	3,90	—	3,90
Pembroke	.	.	.	7,708	35,838,037	404,000	940,000	1,344,000	585,000	—	—	3,75	0,50	4,25
Plymouth	.	.	.	15,424	51,029,900	245,000	340,000	544,000	1,523,000	445,000	1,030,000	1,15	0,87	2,02
Randolph	.	.	.	21,726	102,626,225	584,000	7,677,500	8,261,500	8,587,500	326,000	—	8,05	0,32	8,37
Raynham	.	.	.	5,937	12,272,288	91,000	1,143,000	1,234,000	1,234,000	—	—	10,06	—	10,06
Reading	.	.	.	21,188	96,938,656	755,000	1,680,000	2,435,000	1,235,000	—	—	2,51	1,28	3,79
Rehoboth	.	.	.	5,489	26,704,148	28,000	184,000	212,000	—	208,000	—	0,79	—	0,79
Rockland	.	.	.	15,054	63,750,720	385,000	2,900,000	3,285,000	3,493,000	5,000	—	5,00	0,31	5,31
Rockport	.	.	.	5,297	31,157,272	296,000	420,000	716,000	—	—	—	2,30	—	2,30
Saugus	.	.	.	23,429	52,277,296	2,271,000	4,493,000	6,764,000	6,895,000	131,000	—	12,94	0,25	13,19
Scituate	.	.	.	14,458	98,185,631	913,000	7,181,000	8,094,000	8,131,000	37,000	—	8,24	0,04	8,28
Seekonk	.	.	.	9,880	30,958,701	315,000	3,242,000	3,557,000	3,557,000	—	—	11,49	—	11,49
Sharon	.	.	.	11,341	61,069,510	490,000	4,355,000	4,845,000	215,000	—	—	7,94	0,35	8,29
Shrewsbury	.	.	.	18,003	93,450,781	510,000	6,135,000	6,135,000	6,210,000	75,000	—	6,57	0,08	6,65
Somerset	.	.	.	15,080	69,635,138	880,000	1,700,000	2,580,000	6,165,000	3,70	—	3,70	5,15	8,85
Southbridge	.	.	.	19,384	26,922,202	695,000	2,200,000	975,000	—	—	—	3,62	—	3,62
South Hadley	.	.	.	14,249	33,421,460	235,000	2,200,000	2,455,000	2,455,000	7,35	—	7,35	—	7,35
Southwick	.	.	.	5,619	26,344,228	—	1,185,000	1,185,000	—	—	—	4,50	—	4,50
Spencer	.	.	.	8,514	9,220,553	65,000	—	65,000	70,000	70,000	—	0,70	0,76	1,46
Stonham	.	.	.	20,109	48,040,168	772,000	6,050,000	6,822,000	251,000	—	—	14,20	0,52	14,72
Stoughton	.	.	.	19,686	37,881,359	451,000	5,054,000	5,505,000	5,643,000	14,53	—	0,37	14,90	14,90
Sudbury	.	.	.	10,894	31,315,529	121,400	3,040,000	3,161,400	3,161,400	—	—	10,10	—	10,10
Swampscott	.	.	.	13,995	110,042,530	356,000	1,635,000	1,991,000	110,000	—	—	1,81	0,10	1,91
Swansea	.	.	.	11,767	15,308,937	144,000	865,000	1,009,000	210,000	—	—	6,59	—	6,59
Templeton	.	.	.	6,006	17,099,538	42,500	—	42,500	243,700	—	—	0,25	—	1,67
Tewksbury	.	.	.	18,079	27,234,854	546,150	2,440,000	2,986,150	4,118,150	10,96	—	10,96	4,16	15,12
Uxbridge	.	.	.	8,265	11,308,330	106,562	170,000	276,562	276,562	—	—	2,45	—	2,45
Wakefield	.	.	.	25,571	79,064,247	590,000	2,652,000	3,242,000	232,000	—	—	4,10	0,29	4,39
Walpole	.	.	.	16,390	46,567,845	1,359,000	3,155,000	4,514,000	—	—	—	9,69	—	9,69
Ware	.	.	.	7,886	14,470,572	19,000	685,000	704,000	8,000	—	—	4,86	0,06	4,92
Wareham	.	.	.	10,406	29,636,473	158,000	1,510,000	1,668,000	1,668,000	—	—	5,63	—	5,63
Waretown	.	.	.	40,115	100,434,827	1,795,000	1,985,000	3,780,000	3,780,000	—	—	3,76	—	3,76
Wayland	.	.	.	12,192	38,150,128	77,000	2,715,000	2,792,000	70,000	—	—	7,32	0,18	7,50
Webster	.	.	.	14,357	29,594,258	1,280,000	1,455,000	1,735,000	100,000	—	—	5,86	0,34	6,20
Wellesley	.	.	.	26,297	96,729,164	1,384,000	1,985,000	3,369,000	3,369,000	3,48	—	21,21	1,04	22,25
Westborough	.	.	.	10,567	22,555,087	170,000	4,615,000	4,785,000	5,019,000	—	—	3,72	—	3,72
West Boylston	.	.	.	6,057	30,772,329	70,000	1,075,000	1,145,000	1,145,000	—	—	7,14	1,11	8,25
West Bridgewater	.	.	.	5,731	27,035,917	266,000	1,665,000	1,931,000	2,230,000	—	—	3,34	0,68	4,02
Westford	.	.	.	8,283	44,804,301	77,000	1,420,000	1,497,000	1,799,400	302,400	—	3,34	0,25	3,34
Weston	.	.	.	9,848	99,727,793	349,000	2,980,000	3,329,000	3,379,000	250,000	—	1,91	—	1,91
Westport	.	.	.	8,200	17,813,173	170,000	170,000	340,000	—	—	—	4,79	0,17	4,96
West Springfield	.	.	.	26,070	99,739,608	1,545,000	3,230,000	4,775,000	4,945,000	170,000	—	13,83	—	13,83
Westwood	.	.	.	12,123	37,877,451	713,000	4,525,000	5,238,000	5,238,000	—	—	7,27	0,66	7,93
Weymouth	.	.	.	50,468	159,215,437	6,304,000	5,276,000	11,580,000	1,048,000	—	—	4,11	—	4,11
Whitman	.	.	.	12,373	17,317,232	78,000	633,000	711,000	—	—	—	0,81	0,07	0,88
Willbraham	.	.	.	9,707	65,762,852	205,000	330,000	535,000	45,000	—	—	1,15	1,30	1,30
Williamstown	.	.	.	7,042	91,254,996	75,000	400,000	475,000	535,000	60,000	—	4,43	0,66	5,09
Williamston	.	.	.	15,261	99,045,248	322,175	4,065,000	4,387,175	5,044,775	657,600	—	5,76	0,26	6,02
Winchendon	.	.	.	6,689	14,080,691	331,500	480,000	811,500	847,500	36,000	—	4,15	0,15	4,30
Winchester	.	.	.	21,634	101,470,810	1,685,000	2,520,000	4,205,000	155,000	—	—	261,000	—	261,000
Winthrop	.	.	.	20,398	78,188,471	240,000	2,480,000	2,720,000	21,000	—	—	506,000	1,12	506,000
Wrentham	.	.	.	7,517	23,273,061	155,000	90,000	245,000	912,000	—	—	2,10	2,17	2,17
Yarmouth	.	.	.	8,715	42,800,300	495,000	405,000	900,000	1,812,000	—	—	5,13	0,46	5,59
147 Towns .	.	.	.	2,110,431	\$7,831,781,828	\$91,357,768	\$310,559,021	\$401,916,789	\$35,605,310	\$437,522,099	—	5.13	0.46	5.59

Net Debt, December 31, 1966, and Ratio of Net Debt to Valuation: Towns under 5,000 Population

Towns (Under 5,000 Population)	Population 1965	Valuation 1966 Including Motor Vehicles	Net Debt, December 31, 1966			Ratio of Net Debt to Valuation			
			General Debt		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit						Total
Alford	224	\$2,862,851	—	—	—	—	—	—	—
Ashburnham	•	8,183,297	\$19,000	—	\$19,000	\$42,000	0.23	0.28	0.51
Ashby	•	3,042	23,500	—	92,500	92,500	0.96	—	0.96
Ashfield	•	2,089	6,000	\$69,000	6,000	6,000	0.10	—	0.10
Ayer	•	5,727,964	52,500	—	594,500	47,500	5.74	0.46	6.20
Barre	•	10,352,776	30,000	60,000	90,000	55,000	1.79	1.09	2.88
Becket	•	5,035,724	6,600	—	6,600	—	0.09	—	0.09
Berkley	•	7,264,351	11,000	280,000	291,000	—	4.63	—	4.63
Berlin	•	6,287,945	17,000	10,000	41,000	—	0.44	—	0.44
Bernardston	•	9,277,861	—	20,000	10,000	—	0.18	—	0.18
Blandford	•	5,420,940	—	42,000	42,000	—	2.43	—	2.43
Bolton	•	1,729,956	36,000	30,000	66,000	—	1.79	—	1.79
Boxborough	•	3,683,529	—	270,000	270,000	—	12.37	—	12.37
Boxford	•	2,183,179	—	82,000	82,000	—	0.95	—	0.95
Boylston	•	8,659,725	11,200	160,000	171,200	—	1.52	—	1.52
Brewster	•	11,290,356	45,000	—	45,000	—	0.16	—	0.16
Brimfield	•	28,551,681	—	—	—	—	—	—	—
Brookfield	•	5,773,307	—	110,000	125,000	—	1.97	—	1.97
Buckland	•	6,333,442	15,000	12,000	12,000	12,000	0.31	—	0.31
Burlington	•	3,923,847	—	365,000	365,000	—	7.72	—	7.72
Carlisle	•	4,729,275	—	315,000	347,000	—	6.11	—	6.11
Carver	•	2,147	32,000	—	—	—	—	—	—
Charlemont	•	5,682,194	—	—	—	—	—	—	—
Charlton	•	4,188,788	—	308,000	320,000	—	4.67	—	4.67
Chatham	•	6,850,345	209,000	1,040,000	1,249,000	—	3.35	—	3.35
Cheshire	•	37,255,107	2,000	374,000	374,000	8,000	3.41	0.17	3.41
Chester	•	10,970,448	2,000	—	2,000	—	0.04	—	0.21
Chesterfield	•	4,873,664	3,350	—	3,350	3,350	0.06	—	0.06
Chilmark	•	5,628,863	—	—	—	—	—	—	—
Clarksburg	•	2,926,026	10,000	315,000	325,000	—	4.77	—	4.77
Colrain	•	6,815,780	4,000	24,000	28,000	—	0.37	—	0.37
Conway	•	7,621,475	—	15,000	15,000	—	0.44	—	0.44
Cummington	•	3,405,935	—	26,000	26,000	—	0.80	—	0.80
Deerfield	•	3,253,500	30,000	75,000	105,000	—	1.22	—	1.22
Dennis	•	8,627,563	270,500	290,000	560,500	—	1.78	—	1.78
Dighton	•	31,552,583	30,000	70,000	100,000	—	1.28	—	1.28
Douglas	•	7,792,450	63,000	60,000	123,000	—	3.19	—	3.19
Dover	•	3,859,548	100,000	310,000	410,000	—	3.06	—	3.06
Dunstable	•	13,397,982	—	188,000	188,000	—	12.87	—	12.87
East Brookfield	•	1,021	18,000	67,000	85,000	9,200	0.12	—	0.12
Eastham	•	7,861,427	48,000	—	48,000	—	0.15	—	0.15
Edgartown	•	31,724,811	221,000	48,000	269,000	—	2.58	—	2.58
Egmont	•	10,421,545	—	—	—	—	—	—	—
Erving	•	2,749,641	—	—	—	—	—	—	—
Essex	•	3,086,045	55,000	327,000	382,000	175,000	2.80	1.29	4.09
Florida	•	13,632,816	—	135,000	135,000	—	7.22	—	7.22
Florida	•	1,869,300	—	—	—	—	—	—	—

Freetown	3,337	6,406,142	8,000	217,000	225,000	—	—	3,51	3,51
Gay Head	113	1,172,612	13,000	—	13,000	—	—	1,11	1,11
Georgetown	4,644	24,034,078	26,000	570,000	596,000	213,000	0,89	2,48	3,37
Gill	1,290	4,679,082	—	80,000	80,000	—	—	1,71	1,71
Goshen	437	1,188,774	1,000	7,000	8,000	—	—	0,67	0,67
Gosnold	61	906,302	2,000	—	2,000	7,000	0,77	0,22	0,99
Granby	4,770	13,858,634	50,000	1,952,000	2,002,000	—	—	14,45	14,45
Granville	984	3,067,705	—	—	—	—	—	—	—
Groton	4,500	23,157,132	7,500	615,000	622,500	—	—	2,69	2,69
Groveland	4,866	11,287,252	45,000	1,075,000	1,120,000	343,600	3,05	1,463,600	12,97
Hadley	3,568	8,144,539	30,000	1,025,000	1,055,000	—	—	12,95	12,95
Hallifax	2,637	5,896,565	70,000	240,000	310,000	402,000	6,82	712,000	12,07
Hampden	3,211	16,386,941	50,000	1,865,000	1,915,000	—	—	11,69	11,69
Hancock	517	2,552,780	24,000	33,000	57,000	—	—	2,23	2,23
Hardwick	2,395	3,093,020	17,000	—	17,000	—	—	0,55	0,55
Harvard	2,360	7,010,518	2,000	634,000	636,000	2,000	—	9,07	9,10
Harwich	4,830	80,914,236	208,000	1,250,000	1,458,000	146,000	0,18	1,604,000	1,98
Hatfield	2,708	16,279,766	65,000	195,000	260,000	4,000	0,02	1,60	1,62
Hawley	249	826,188	—	—	—	—	—	—	—
Heath	300	871,195	—	—	—	—	—	—	—
Hinsdale	1,485	6,987,362	1,500	—	1,500	—	—	0,02	0,02
Holland	798	2,258,392	16,000	45,500	61,500	—	—	2,72	2,72
Hopedale	4,363	25,115,217	358,000	645,000	1,003,000	26,000	0,11	1,029,000	3,99
Hubbardston	1,365	1,917,235	15,000	45,000	60,000	—	—	3,13	3,13
Huntington	1,454	2,522,925	10,000	—	10,000	—	—	0,40	0,40
Huntington	4,946	14,192,601	35,000	70,000	105,000	208,000	1,47	313,000	0,74
Lakeville	3,773	7,340,838	6,000	277,000	283,000	—	—	3,86	3,86
Lancaster	4,815	23,448,552	97,000	141,000	238,000	182,000	0,78	420,000	1,01
Lanesborough	3,062	13,658,492	2,500	271,000	273,500	—	—	2,00	2,00
Lenox	4,661	15,847,655	335,000	1,285,000	1,620,000	178,000	1,13	1,793,500	10,22
Leverett	976	2,495,229	3,000	36,000	39,000	—	—	1,56	1,56
Leyden	343	514,170	1,000	7,500	8,500	—	—	1,65	1,65
Lincoln	4,463	40,416,106	143,000	1,105,000	1,248,000	198,000	0,49	1,446,000	3,69
Manchester	4,386	50,119,135	225,000	435,000	660,000	—	—	1,32	1,32
Marion	4,481	27,490,172	41,000	—	41,000	385,000	1,40	426,000	0,15
Mashpee	665	6,112,724	109,000	—	109,000	—	—	1,78	1,78
Mattapoisett	3,942	26,739,331	11,000	710,000	721,000	51,000	0,19	772,000	2,70
Mendon	2,310	11,474,804	16,000	48,000	64,000	3,000	0,02	67,000	0,58
Merrimac	3,733	12,591,056	54,000	860,000	914,000	36,000	0,29	950,000	7,55
Middlefield	280	1,602,694	2,000	50,000	52,000	—	—	3,24	3,24
Middleton	3,909	15,086,283	42,000	433,000	475,000	10,500	0,07	485,500	3,03
Milville	1,706	1,693,964	3,500	—	3,500	—	—	0,21	0,21
Monroe	213	920,924	—	—	—	—	—	—	—
Monterey	580	1,803,797	—	—	—	—	—	—	—
Montgomery	397	2,036,243	6,558	—	6,558	—	—	—	—
Mount Washington	53	445,113	—	—	—	—	—	0,32	0,32
Nahant	4,067	16,337,118	80,000	560,000	640,000	—	—	3,92	3,92
Nantucket	3,714	19,840,975	120,000	455,000	575,000	7,500	0,04	582,500	2,90
New Ashford	174	1,738,332	—	—	—	—	—	—	—
New Braintree	530	2,564,329	—	—	—	—	—	—	—
Newbury	3,485	6,656,998	—	—	—	—	—	—	—
New Marlborough	1,103	7,389,602	—	—	—	—	—	—	—
New Salem	449	897,812	2,800	38,000	40,800	—	—	4,54	4,54
Norfolk	3,985	6,342,127	168,000	343,000	511,000	5,000	0,08	516,000	8,14
North Brookfield	3,608	15,866,817	—	225,000	225,000	—	—	1,42	1,42

Net Debt, December 31, 1966, and Ratio of Net Debt to Valuation: Towns under 5,000 Population

Towns (Under 5,000 Population)	Population 1965	Valuation 1966 Including Motor Vehicles	Net Debt, December 31, 1966			Ratio of Net Debt to Valuation		
			General Debt		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
Northfield	.	2,412	24,000	—	—	24,000	0.23	—
Oak Bluffs	.	1,492	272,000	—	81,000	353,000	2.94	0.87
Oakham	.	632	827,042	2,500	—	9,200	1.11	1.11
Orleans	.	3,181	45,011,267	45,000	1,680,000	1,921,000	0.54	3.73
Oris	.	572	3,656,191	4,500	—	15,400	0.42	0.42
Paxton	.	2,856	7,141,974	809,000	106,000	1,030,000	12.94	1.48
Pelham	.	921	1,668,961	160,000	—	160,000	9.59	—
Pepperell	.	4,573	17,911,852	697,000	—	697,000	3.89	—
Peter	.	220	8,000	8,000	—	16,000	1.97	—
Petersham	.	990	—	—	—	—	—	—
Phillipston	.	842	4,971,866	—	—	—	0.27	—
Plainfield	.	261	1,280,424	1,000	—	3,500	—	0.27
Plainville	.	4,252	698,613	—	120,000	—	5.18	1.62
Plainville	.	1,060	7,427,350	330,000	—	505,000	0.61	—
Princeton	.	1,487	5,774,345	27,000	—	35,000	0.55	—
Provincetown	.	3,463	2,763,152	15,300	299,000	15,300	4.49	1.96
Richmond	.	1,121	15,260,175	514,000	—	686,000	—	—
Rochester	.	1,693	2,314,356	—	—	—	0.66	—
Rowe	.	276	10,160,971	56,000	—	67,000	2.92	—
Rowley	.	2,862	11,134,045	325,000	—	325,000	4.51	1.84
Royalston	.	739	1,643,086	525,000	214,000	739,000	0.15	—
Russell	.	1,514	2,000	—	—	2,000	5.08	1.11
Rutland	.	2,713	17,500	165,000	40,000	182,500	7.52	—
Salisbury	.	4,032	91,000	640,000	—	731,000	2.98	—
Sandisfield	.	614	143,000	100,000	—	243,000	0.19	—
Sandwich	.	2,438	2,130,916	4,000	—	4,000	4.04	—
Savoy	.	303	28,446,632	1,090,000	—	1,150,000	0.10	—
Shelfield	.	2,355	1,624,757	1,698	—	1,698	0.17	—
Shelburne	.	1,819	9,000	—	—	9,000	—	—
Sherborn	.	2,333	290,000	290,000	—	290,000	1.45	—
Shirley	.	3,180	260,000	260,000	—	260,000	5.57	—
Shutesbury	.	333	1,000	—	—	1,000	0.09	—
Southampton	.	2,634	305,000	305,000	35,000	344,000	5.86	0.66
Southborough	.	4,780	4,000	867,000	205,000	1,124,000	7.98	1.78
Sterling	.	3,711	31,000	330,000	286,000	647,000	5.57	4.41
Stockbridge	.	2,417	50,000	—	—	50,000	0.30	—
Stow	.	3,191	16,658,673	691,000	—	706,000	3.29	—
Sturbridge	.	4,006	21,448,633	158,000	—	217,000	3.27	—
Sunderland	.	1,298	59,000	158,000	—	217,000	2.71	—
Sutton	.	3,921	181,000	—	—	181,000	2.16	—
Tisbury	.	2,080	31,000	190,000	—	221,000	1.22	0.56
Tolland	.	104	97,500	—	45,000	142,500	—	—
Topsfield	.	4,375	123,000	457,000	—	580,000	2.54	1.03
Townsend	.	3,990	32,632	20,000	234,000	5,632	0.37	—
Truro	.	962	35,000	—	—	35,000	0.53	—

Tyngsborough	.	.	3,848	4,651,865	27,000	264,000	291,000	—	291,000	6.26	—	6.26
Tyringham	.	.	251	1,576,981	—	—	—	—	—	—	—	—
Upton	.	.	3,502	13,186,365	8,000	109,000	117,000	120,000	237,000	0.89	0.91	1.80
Wales	.	.	757	4,745,612	—	255,000	255,000	—	255,000	5.37	—	5.37
Warren	.	.	3,578	15,218,536	18,000	400,000	418,000	—	418,000	2.75	—	2.75
Warwick	.	.	438	841,819	2,833	13,300	16,333	—	16,333	1.94	—	1.94
Washington	.	.	298	1,558,996	6,720	20,000	26,720	—	26,720	1.71	—	1.71
Wellfleet	.	.	1,651	32,553,084	—	—	—	—	—	—	—	—
Wendell	.	.	294	702,764	5,800	—	5,800	—	5,800	0.83	—	0.83
Wenham	.	.	3,114	10,316,842	160,000	145,000	305,000	135,000	440,000	2.95	1.31	4.26
West Brookfield	.	.	2,233	12,670,863	6,000	82,225	88,225	6,000	94,225	0.69	0.05	0.74
Westhampton	.	.	723	4,183,881	10,500	—	10,500	—	10,500	0.25	—	0.25
Westminster	.	.	4,452	20,233,568	23,000	115,000	138,000	290,000	428,000	0.68	1.44	2.12
West Newbury	.	.	2,049	9,129,440	1,700	325,000	326,700	31,000	357,700	3.58	0.34	3.92
West Stockbridge	.	.	1,337	6,680,769	31,500	36,000	67,500	—	67,500	1.01	—	1.01
West Tibury	.	.	389	2,586,674	—	—	—	—	—	—	—	—
Whately	.	.	1,127	2,440,543	—	—	2,000	—	2,000	0.03	—	0.03
Williamsburg	.	.	2,389	7,685,955	—	—	—	—	—	—	—	—
Windsor	.	.	430	3,195,190	—	—	—	—	—	—	—	—
Worthington	.	.	643	4,390,374	4,000	—	4,000	—	4,000	0.09	—	0.09
165 Towns	349,393	\$1,564,961,134	\$6,228,791	\$34,865,725	\$41,094,516	\$6,652,300	\$47,746,816	2.63	0.42	3.05		

Net Debt, December 31, 1966, and Ratio of Net Debt to Valuation: Aggregate

	Population 1965	Valuation 1966 Including Motor Vehicles	Net Debt, December 31, 1966		Ratio of Net Debt to Valuation		
			General Debt		Enterprise Debt (Outside Limit)	Total Net Debt	Enter- prise Total
			Inside Limit	Outside Limit			
39 Cities	2,835,457	\$7,364,025,711	\$150,062,452	\$276,874,890	\$57,683,610	\$484,620,952	5.80 0.78 6.58
147 Towns							
Over 5,000	2,110,431	7,831,781,828	91,357,768	310,559,021	35,605,310	437,522,099	5.13 0.46 5.59
165 Towns							
Under 5,000	349,393	1,564,961,134	6,228,791	34,865,725	6,652,300	47,746,816	2.63 0.42 3.05
Aggregate	5,295,281	\$16,760,768,673	\$247,649,011	\$622,299,636	\$99,941,220	\$969,889,867	5.19 0.60 5.79

Net Funded or Fixed Debt and Assessed Valuation

Years	Assessed Valuation		Net Funded or Fixed Debt		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase or Decrease	Amount	Yearly Increase or Decrease	
1920	\$5,354,086,810		\$190,925,837		3.57
1930	7,563,793,886	\$74,126,826	301,710,107	\$17,578,305	3.99
1940	6,371,829,918	31,851,047	274,452,834	12,173,136	4.31
1945	6,328,836,936	38,050,730	169,222,846	19,618,452	2.67
1946	6,491,971,971	163,135,035	170,103,891	881,045	2.62
1947	6,851,587,121	359,615,150	186,884,448	16,780,557	2.73
1948	7,185,410,411	333,823,290	215,679,218	28,794,770	3.00
1949	7,584,248,785	398,838,374	228,007,040	12,327,822	3.07
1950	7,815,703,965	231,455,180	261,676,578	33,669,538	3.35
1951	8,181,694,758	365,990,793	291,054,793	29,378,215	3.56
1952	8,296,222,172	114,527,414	337,403,193	46,348,400	4.07
1953	8,560,154,958	263,932,786	382,820,996	45,417,803	4.47
1954	8,854,924,270	294,769,312	434,064,463	51,243,467	4.90
1955	9,167,884,947	312,960,677	488,294,915	54,230,452	5.33
1956	9,417,090,770	249,205,823	518,344,791	30,049,876	5.50
1957	9,769,193,783	352,103,013	572,702,708	54,357,917	5.86
1958	10,129,734,969	360,541,186	645,490,009	72,787,301	6.37
1959	10,362,406,136	232,671,167	671,466,515	25,976,506	6.48
1960	10,705,663,480	343,257,344	714,653,132	43,186,617	6.68
1961	11,437,467,647	731,804,167	751,874,999	37,221,867	6.57
1962	12,271,285,839	833,818,192	797,784,935	45,909,936	6.50
1963	13,008,417,065	737,131,226	845,494,402	47,709,467	6.50
1964	13,947,911,776	939,494,711	906,426,236	60,931,834	6.50
1965	15,124,155,641	1,176,243,865	931,390,260	24,964,024	6.16
1966	16,760,768,673	1,636,613,032	969,889,867	38,499,607	5.79

*Aggregate Municipal Indebtedness – General and Enterprise Debt
All Municipalities*

Years	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1920	\$188,654,061	\$54,563,198	\$134,090,863	2.50	\$75,812,625	\$18,977,651	\$56,834,974	1.06
1930	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1940	198,741,991	11,153,957	187,588,034	2.94	103,007,984	16,143,184	86,864,800	1.36
1945	100,273,599	2,933,728	97,339,871	1.54	105,743,686	33,860,711	71,882,975	1.14
1946	100,449,719	2,513,680	97,936,039	1.51	106,084,261	33,916,409	72,167,852	1.11
1947	113,435,152	2,311,799	111,123,353	1.62	109,688,215	33,927,121	75,761,094	1.11
1948	135,547,568	2,237,974	133,309,594	1.86	115,764,558	33,394,934	82,369,624	1.15
1949	180,865,773	2,223,652	178,642,121	2.36	124,415,837	75,050,919	49,364,918	0.65
1950	209,971,918	1,863,161	208,108,757	2.66	124,315,522	70,747,701	53,567,821	0.66
1951	234,475,639	1,837,627	232,638,012	2.84	127,047,875	68,631,094	58,416,781	0.72
1952	276,643,714	1,813,386	274,830,328	3.31	126,176,256	63,603,391	62,572,865	0.76
1953	313,684,798	1,832,648	311,852,150	3.64	130,857,263	59,792,417	70,968,846	0.83
1954	359,338,468	1,940,223	357,398,245	4.04	136,046,769	59,380,551	76,666,218	0.86
1955	411,225,637	4,510,126	406,715,511	4.44	141,216,400	59,636,995	81,579,405	0.89
1956	442,701,216	7,174,412	435,526,804	4.62	142,576,804	59,758,816	82,817,988	0.88
1957	491,594,572	6,625,807	484,968,765	4.96	143,843,685	56,079,743	87,763,942	0.90
1958	563,515,115	5,363,030	558,152,085	5.51	143,563,293	56,225,369	87,337,924	0.86
1959	589,030,828	3,910,583	585,120,245	5.65	139,653,254	53,306,984	86,346,270	0.83
1960	631,509,977	2,875,095	628,634,882	5.87	136,951,947	50,933,697	86,018,250	0.81
1961	660,492,854	1,906,229	658,586,625	5.76	142,063,479	48,775,105	93,288,374	0.81
1962	704,437,307	940,076	703,497,231	5.73	141,126,351	46,838,647	94,287,704	0.77
1963	752,440,869	284,547	752,156,322	5.78	138,944,001	45,605,921	93,338,080	0.72
1964	810,389,831	243,667	810,146,164	5.81	142,199,704	45,919,632	96,280,072	0.69
1965	831,597,229	227,136	831,370,093	5.50	133,947,667	33,927,500	100,020,167	0.66
1966	870,188,228	239,581	869,948,647	5.19	133,718,720	33,777,500	99,941,220	0.60

PART I



CITIES

Table I. — Summary of Financial Transactions, 1966. Cities

	Population	Boston 616,326	Worcester 180,341	Springfield 165,520	New Bedford 100,176	Fall River 98,053
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property	\$148,648,982	\$31,837,951	\$26,916,272	\$12,130,033	\$12,244,191
5	From the state	16,592,631	7,041,076	6,188,248	3,561,262	3,322,822
6	Licenses and permits	2,308,728	331,438	259,954	165,940	148,469
7	Fines and forfeits	2,778,122	249,155	175,033	17,520	14,815
8	Grants and gifts	53,672,550	9,146,398	8,618,972	6,235,958	5,908,145
9	All other	361,812	254,805	5,449	3,987	16,258
10	Commercial					
11	Special assessments	267,498	304,967	285,035	44,926	—
12	Privileges	10,357,393	3,931,095	3,335,373	1,603,940	1,352,721
13	Departmental	49,712,151	12,247,584	10,756,388	4,329,643	4,297,200
14	Public service enterprises	10,070,429	2,491,626	2,545,792	1,179,852	749,625
15	Cemeteries	583,422	169,533	—	91,768	62,301
16	Interest	3,306,848	498,131	289,840	44,314	37,763
17	NON-REVENUE					
18	Municipal indebtedness	—	—	—	—	—
19	Funded debt	18,500,000	6,040,000	1,950,000	2,375,000	—
20	All other	57,059,138	15,809,996	17,209,308	5,757,905	7,500,000
21	Refunds	5,232,999	703,234	1,373,767	462,065	903,431
22	Agency, trust, and investment	33,409,990	6,870,850	11,556,660	2,431,837	2,156,250
23	TOTAL RECEIPTS	412,862,693	97,927,839	91,466,091	40,435,950	38,713,991
24	Balance on hand	52,850,936	13,475,473	7,146,305	2,407,662	1,955,619
25	TOTAL	\$465,713,629	\$111,403,312	\$98,612,396	\$42,843,612	\$40,669,610
PAYMENTS						
26	Maintenance					
27	Departmental					
28	General government	\$6,092,570	\$1,715,363	\$1,313,190	\$821,281	\$623,213
29	Public safety	39,131,357	6,604,683	6,344,912	3,610,566	3,710,075
30	Health and sanitation	31,454,628	7,417,945	3,839,455	863,529	1,916,187
31	Highways	5,037,402	2,876,378	2,415,459	956,231	883,608
32	Public welfare	74,054,052	12,385,841	11,168,901	8,391,280	7,897,477
33	Veterans' services	3,707,892	1,123,678	900,795	822,275	782,222
34	Schools	55,299,451	19,405,115	17,322,031	7,716,275	6,995,165
35	Libraries	4,091,702	830,316	944,797	286,050	179,317
36	Recreation	4,189,417	706,043	812,628	313,389	194,181
37	Pensions	25,783,940	3,343,227	3,179,055	1,218,360	1,248,171
38	Unclassified	10,048,049	1,650,800	2,170,725	300,481	369,869
39	Public service enterprises					
40	Electric light	—	—	—	—	—
41	Water	3,048,470	1,082,222	1,416,271	516,687	555,701
42	All other	910,151	129,496	—	64,247	12,781
43	Cemeteries	408,102	144,245	—	186,936	117,973
44	Interest	5,250,726	1,255,568	1,268,511	400,684	277,427
45	Outlays					
46	Departmental					
47	General government	7,221,258	4,133	—	5,368	339,015
48	Public safety	277,616	177,949	19,202	218,274	12,352
49	Health and sanitation	2,876,671	746,631	495,695	131,978	174,283
50	Highways	5,373,567	786,689	1,325,864	468,182	286,800
51	Public welfare	—	7,476	—	1,405	—
52	Veterans' services	—	—	—	—	—
53	Schools	5,765,183	1,544,361	1,209,238	317,430	204,223
54	Libraries	204,245	17,232	95,467	53,865	—
55	Recreation	583,539	75,845	86,447	42,302	3,512
56	Unclassified	2,223,686	1,267,705	435,103	1,800,000	—
57	Public service enterprises					
58	Electric light	—	—	—	—	—
59	Water	1,211,809	892,395	1,232,238	259,807	381,086
60	All other	—	313,555	—	31,279	—
61	Cemeteries	95,354	4,671	—	9,396	3,712
62	Municipal indebtedness					
63	Funded debt	11,901,000	3,493,000	3,486,000	1,653,000	509,000
64	All other	53,575,778	16,562,344	17,021,533	5,150,000	7,500,000
65	Refunds	5,232,999	703,234	1,373,767	462,065	903,431
66	Agency, trust, and investment	32,936,177	6,727,415	6,773,664	2,434,678	2,123,022
67	State and county assessments	31,273,136	1,917,363	1,331,165	975,009	732,282
68	TOTAL PAYMENTS	429,259,927	95,912,918	87,982,113	40,482,309	38,936,085
69	Balance on hand	36,453,702	15,490,394	10,630,283	2,361,303	1,733,525
70	TOTAL	\$465,713,629	\$111,403,312	\$98,612,396	\$42,843,612	\$40,669,610

	Cambridge 92,677	Lynn 92,653	Newton 88,514	Quincy 87,158	Lowell 86,535	Somerville 86,332	Brockton 83,499
1							
2							
3							
4	\$21,445,771	\$14,864,630	\$22,964,502	\$15,772,922	\$13,910,241	\$14,109,354	\$13,071,982
5	2,835,744	3,266,376	3,101,415	2,555,098	2,915,886	2,688,011	2,117,079
6	381,873	167,097	83,868	121,979	166,548	120,452	91,806
7	340,689	27,597	51,525	8,677	21,950	32,666	14,376
8	3,930,122	4,974,088	2,175,261	3,889,413	5,311,296	3,559,242	3,793,834
9	14,300	70	—	4,723	9,286	—	24,860
10							
11	11,189	6,378	127,996	45,677	15,435	—	68,170
12	1,578,108	1,599,956	2,718,260	1,785,549	1,517,040	1,216,675	1,696,408
13	5,375,301	4,526,318	1,606,634	7,356,096	3,381,175	2,873,397	2,740,748
14	1,631,293	1,052,566	1,040,551	1,054,751	862,534	828,286	590,509
15	34,775	97,929	—	76,722	57,574	—	55,610
16	75,152	102,939	72,843	244,091	98,123	46,646	93,737
17							
18							
19	4,650,000	610,000	1,865,000	200,000	—	600,000	4,875,000
20	7,002,790	12,000,081	10,284,544	6,185,080	12,895,245	13,700,030	8,829,729
21	446,992	90,959	22,642	533,794	818,008	737,721	585,124
22	3,381,918	2,541,452	3,656,856	2,702,764	2,293,496	2,208,261	4,887,207
23	53,136,017	45,928,436	49,771,897	42,537,336	44,273,837	42,720,741	43,536,179
24	4,502,641	2,712,255	5,686,124	6,979,206	4,361,896	1,626,672	3,441,391
25	\$57,638,658	\$48,640,691	\$55,458,021	\$49,516,542	\$48,635,733	\$44,347,413	\$46,977,570
26							
27							
28	\$879,020	\$781,982	\$1,034,004	\$961,457	\$1,276,732	\$1,075,052	\$760,420
29	4,360,453	3,458,674	3,623,628	3,094,320	3,332,263	3,259,856	2,682,123
30	4,973,929	1,556,652	1,566,371	6,168,440	861,504	1,140,904	1,246,847
31	777,493	1,041,305	3,109,044	1,405,221	996,370	713,051	645,151
32	6,559,873	8,286,354	1,641,619	3,440,868	7,231,740	5,440,638	4,653,848
33	623,744	405,357	147,091	492,322	802,332	349,022	381,481
34	7,268,427	8,581,223	14,742,543	9,757,710	7,758,445	7,215,028	8,154,238
35	347,706	343,224	465,244	416,559	157,639	305,098	243,039
36	542,909	353,928	567,505	242,257	316,188	269,112	480,260
37	2,204,530	1,763,024	1,179,491	1,227,676	1,227,318	1,062,022	919,562
38	1,275,607	296,845	360,557	391,670	466,993	705,394	125,632
39							
40	—	—	—	—	—	—	—
41	321,923	661,237	462,466	406,167	668,838	315,218	559,125
42	—	—	—	—	—	—	3,792
43	151,254	303,508	—	147,142	97,607	—	115,167
44	266,267	420,111	559,020	490,456	663,685	323,171	788,018
45							
46							
47	46,700	4,193	—	2,445	7,388	16,746	—
48	14,996	14,225	106,860	72,986	23,910	40,603	128,993
49	1,701,253	—	1,850,258	209,600	414,204	—	1,808,916
50	281,488	187,855	382,787	190,071	787,320	106,572	286,663
51	—	—	—	—	—	5,644	—
52	—	—	—	—	—	—	—
53	63,445	156,331	1,255,247	2,338,051	79,353	739,959	959,480
54	78,888	—	—	11,485	—	—	—
55	—	—	227,416	22,257	—	2,184	29,015
56	544,579	—	—	—	192,949	—	—
57							
58	—	—	—	—	—	—	—
59	182,554	14,500	55,921	15,774	77,851	—	1,024,687
60	—	—	—	—	—	—	—
61	—	—	—	99,331	2,000	—	6,000
62							
63	573,000	1,520,000	1,703,000	1,328,000	1,402,000	699,000	2,032,000
64	7,000,000	12,000,000	9,935,624	6,185,000	12,130,700	13,200,000	8,820,000
65	446,992	90,959	22,642	533,794	818,008	737,721	585,124
66	3,766,735	2,816,877	3,449,298	2,682,997	2,278,679	1,980,175	6,239,852
67	4,293,444	1,213,743	3,096,958	1,869,286	745,974	2,773,793	802,930
68	49,547,209	46,272,107	51,544,594	44,203,342	44,817,990	42,475,963	44,482,363
69	8,091,449	2,368,584	3,913,427	5,313,200	3,817,743	1,871,450	2,495,207
70	\$57,638,658	\$48,640,691	\$55,458,021	\$49,516,542	\$48,635,733	\$44,347,413	\$46,977,570

Table I. — Summary of Financial Transactions, 1966. Cities

	Population	Lawrence 69,070	Medford 60,429	Chicopee 58,377	Waltham 57,134	Pittsfield 56,511
RECEIPTS						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll		\$9,331,660	\$9,965,729	\$6,202,941	\$10,962,388	\$9,930,003
5 From the state		2,364,791	1,908,612	1,676,508	1,610,484	1,845,773
6 Licenses and permits		112,488	40,402	64,235	103,815	111,503
7 Fines and forfeits		16,434	12,198	3,297	15,309	43,652
8 Grants and gifts		3,262,143	1,875,267	2,188,898	1,490,348	2,463,371
9 All other		76	—	1,809	—	400
10 Commercial						
11 Special assessments		7,174	30,532	14,298	89,810	43,775
12 Privileges		1,078,540	1,255,590	961,915	1,376,189	1,244,914
13 Departmental		2,954,557	2,828,182	1,506,761	1,346,823	2,372,269
14 Public service enterprises		773,279	652,031	4,792,555	901,898	628,132
15 Cemeteries		28,898	150,495	12,739	32,556	—
16 Interest		59,584	30,686	27,841	61,719	96,343
17 NON-REVENUE						
18 Municipal indebtedness						
19 Funded debt		500,000	350,000	870,000	—	6,095,000
20 All other		7,193,623	5,251,505	2,632,580	5,500,004	4,806,581
21 Refunds		355,827	282,068	192,261	394,161	256,852
22 Agency, trust, and investment		1,751,852	1,867,004	1,684,256	1,662,599	1,479,049
23 TOTAL RECEIPTS		29,790,926	26,500,301	22,832,894	25,548,103	31,417,617
24 Balance on hand		1,724,237	928,614	1,638,954	3,150,742	3,674,904
25 TOTAL		\$31,515,163	\$27,428,915	\$24,471,848	\$28,698,845	\$35,092,521
PAYMENTS						
26 Maintenance						
27 Departmental						
28 General government		\$521,741	\$563,083	\$471,292	\$853,270	\$868,560
29 Public safety		2,521,562	2,177,242	1,664,161	2,295,722	1,889,902
30 Health and sanitation		904,546	605,814	424,464	833,311	738,044
31 Highways		847,867	565,477	447,841	661,782	697,415
32 Public welfare		5,487,253	2,380,416	1,608,795	1,926,500	3,392,403
33 Veterans' services		325,539	177,169	219,984	243,161	173,698
34 Schools		3,825,957	6,176,487	5,818,206	6,140,613	6,556,780
35 Libraries		164,828	245,810	115,624	202,318	172,012
36 Recreation		223,495	160,141	195,247	174,865	263,312
37 Pensions		944,867	987,860	606,141	691,662	403,884
38 Unclassified		671,611	233,097	99,651	389,475	449,627
39 Public service enterprises						
40 Electric light		—	—	2,977,609	—	—
41 Water		635,740	264,965	466,255	345,366	230,652
42 All other		35,061	—	—	—	17,596
43 Cemeteries		78,304	126,079	24,596	81,146	—
44 Interest		324,764	168,387	245,453	411,046	482,180
45 Outlays						
46 Departmental						
47 General government		10,611	—	—	9,754	88,074
48 Public safety		476,690	42,845	102,862	9,326	10,230
49 Health and sanitation		3,099	—	24,399	229,227	1,705,060
50 Highways		196,605	249,139	293,922	345,754	120,885
51 Public welfare		6,780	—	—	9,278	—
52 Veterans' services		—	—	—	—	—
53 Schools		545,289	233,029	137,552	30,581	254,626
54 Libraries		—	—	—	—	—
55 Recreation		4,937	34,354	29,404	23,369	25,067
56 Unclassified		564,339	—	—	8,913	44,907
57 Public service enterprises						
58 Electric light		—	—	516,506	—	—
59 Water		5,846	38,032	125,672	31,543	52,979
60 All other		5,280	—	—	—	20,044
61 Cemeteries		—	19,278	—	9,667	—
62 Municipal indebtedness						
63 Funded debt		952,000	304,000	787,500	1,286,000	1,225,000
64 All other		6,735,411	4,750,000	2,630,000	5,500,000	4,795,000
65 Refunds		355,827	282,068	192,261	394,161	256,852
66 Agency, trust, and investment		1,789,034	3,421,822	1,679,969	1,771,503	1,456,322
67 State and county assessments		649,799	2,073,390	270,448	1,386,905	657,248
68 TOTAL PAYMENTS		29,814,682	26,279,984	22,175,814	26,296,218	27,048,359
69 Balance on hand		1,700,481	1,148,931	2,296,034	2,402,627	8,044,162
70 TOTAL		\$31,515,163	\$27,428,915	\$24,471,848	\$28,698,845	\$35,092,521

Graded According to Population of 1965 – Continued

	Malden 56,142	Holyoke 52,636	Everett 43,410	Haverhill 43,249	Fitchburg 43,087	Revere 42,394	Taunton 42,018
1							
2							
3							
4	\$9,610,272	\$8,686,347	\$8,625,058	\$7,375,008	\$6,543,042	\$7,764,208	\$3,936,409
5	1,772,349	1,853,474	1,827,079	1,330,143	1,279,368	1,150,833	1,038,335
6	76,413	84,197	60,776	66,393	57,175	73,873	56,475
7	61,425	14,151	6,865	3,827	7,294	6,971	3,996
8	2,197,158	2,287,123	1,576,020	2,642,645	1,671,642	1,708,738	1,352,180
9	1,540	—	75,000	—	927	3,706	1,370
10							
11	20,746	3,969	—	4,227	—	—	70
12	1,023,925	899,001	737,341	865,913	782,655	749,578	752,465
13	1,851,895	1,949,058	1,059,543	4,717,116	1,090,578	1,249,224	1,326,789
14	515,310	8,056,611	628,796	453,052	581,053	314,888	4,637,219
15	69,682		41,568	197	36,814	—	19,716
16	11,248	167,052	18,522	46,395	107,300	44,167	26,315
17							
18							
19	475,000	710,000	—	1,157,000	3,175,000	655,000	160,000
20	6,263,649	4,000,000	3,000,000	3,605,034	4,216,957	6,600,039	2,550,449
21	513,730	140,231	276,462	360,644	164,713	686,860	159,843
22	1,551,709	1,361,738	1,455,436	1,217,633	1,329,069	1,108,216	1,248,568
23	26,016,051	30,212,952	19,388,466	23,845,227	21,043,587	22,116,301	17,270,199
24	377,057	2,775,433	2,153,069	697,963	1,677,801	1,517,674	1,784,984
25	\$26,393,108	\$32,988,385	\$21,541,535	\$24,543,190	\$22,721,388	\$23,633,975	\$19,055,183
26							
27							
28	\$565,623	\$592,956	\$562,389	\$346,808	\$347,182	\$492,424	\$317,283
29	2,294,856	2,026,929	2,079,163	1,523,066	1,599,931	1,749,934	1,084,286
30	507,345	631,931	231,768	3,093,793	492,821	385,443	309,329
31	765,633	471,370	909,552	623,892	606,738	379,972	220,975
32	2,910,367	3,227,779	2,178,364	3,483,470	1,730,292	2,242,912	2,010,325
33	283,278	248,105	174,322	129,062	227,802	183,393	300,708
34	4,975,269	4,278,329	4,438,148	4,452,628	3,569,715	4,129,406	2,795,081
35	157,204	173,993	165,517	109,704	178,345	63,736	108,597
36	168,819	267,304	378,923	94,035	203,654	63,569	104,155
37	709,663	1,111,163	741,758	613,070	486,549	661,868	566,380
38	318,123	375,861	213,746	522,699	267,060	447,677	131,085
39							
40	—	5,181,317	—	—	—	—	3,120,115
41	184,978	688,732	162,504	262,498	331,035	123,698	232,061
42	—	—	—	—	46,413	—	2,664
43	101,544	—	95,028	1,200	89,916	—	49,883
44	332,923	543,133	112,823	242,548	274,722	198,122	285,432
45							
46							
47	—	9,187	—	4,545	22,332	—	1,725
48	74,691	47,912	—	50,434	—	119,301	3,868
49	39,732	115,431	7,909	72,170	105,571	32,154	155,751
50	245,751	169,323	85,044	278,818	240,864	93,875	177,045
51	—	2,787	—	20,300	—	—	—
52	—	—	—	—	—	—	—
53	19,625	105,793	191,435	15,521	1,320,642	235,833	566,391
54	—	8,900	87,622	—	537,301	—	—
55	5,230	3,821	—	8,147	1,000	—	9,000
56	181,691	—	—	477,336	2,975	53,052	—
57							
58	—	138,543	—	—	—	—	656,602
59	31,079	62,283	53,687	30,921	221,235	10,606	49,179
60	—	—	—	—	50,543	—	105,572
61	—	—	—	—	—	—	2,754
62							
63	974,000	1,590,000	335,000	589,000	701,000	650,000	756,000
64	5,763,900	4,000,000	3,000,000	3,600,000	4,200,000	8,000,000	2,500,000
65	513,730	140,231	276,462	360,644	164,713	686,860	159,843
66	1,470,561	4,016,175	1,459,400	1,282,249	1,327,060	1,106,806	1,258,640
67	1,739,627	475,687	2,045,792	356,317	400,227	769,848	347,127
68	25,335,242	30,704,975	19,986,356	22,644,875	19,747,638	22,880,489	18,387,856
69	1,057,866	2,283,410	1,555,179	1,898,315	2,973,750	753,486	667,327
70	\$26,393,108	\$32,988,385	\$21,541,535	\$24,543,190	\$22,721,388	\$23,633,975	\$19,055,183

Table I. — Summary of Financial Transactions, 1966. Cities

	Population	Peabody 41,781	Salem 40,112	Beverly 38,135	Woburn 35,149	Melrose 32,105
RECEIPTS						
1 REVENUE						
2 General						
3 Taxes						
4 Property and poll . . .		\$6,885,125	\$7,296,431	\$6,822,765	\$5,930,219	\$5,360,118
5 From the state . . .		676,816	1,278,421	1,057,420	923,354	1,046,238
6 Licenses and permits . . .		83,622	68,207	44,690	35,254	11,323
7 Fines and forfeits . . .		3,816	6,824	4,767	1,050	6,961
8 Grants and gifts . . .		1,318,706	1,325,989	1,060,324	1,252,927	537,291
9 All other . . .		10	80	—	—	—
10 Commercial						
11 Special assessments . . .		130	—	9,488	—	45,948
12 Privileges . . .		905,916	694,361	727,235	733,371	681,973
13 Departmental . . .		2,279,701	1,668,694	1,185,837	753,821	787,075
14 Public service enterprises . . .		3,510,926	619,369	467,351	202,231	315,959
15 Cemeteries . . .		25,324	29,015	15,895	28,099	30,711
16 Interest . . .		74,778	3,347	32,761	50,320	27,344
17 NON-REVENUE						
18 Municipal indebtedness						
19 Funded debt . . .		710,000	135,000	167,300	250,000	—
20 All other . . .		2,001,633	3,500,007	4,500,537	3,550,245	2,750,000
21 Refunds . . .		729,538	186,174	191,261	154,056	81,831
22 Agency, trust, and investment . . .		1,137,721	1,132,645	926,365	777,235	817,628
23 TOTAL RECEIPTS . . .		20,343,762	17,944,564	17,213,996	14,642,182	12,500,400
24 Balance on hand . . .		4,015,703	1,438,751	630,453	420,806	619,197
25 TOTAL . . .		\$24,359,465	\$19,383,315	\$17,844,449	\$15,062,988	\$13,119,597
PAYMENTS						
26 Maintenance						
27 Departmental						
28 General government . . .		\$330,858	\$433,744	\$335,409	\$347,621	\$235,011
29 Public safety . . .		1,182,939	1,576,853	1,294,468	735,608	951,970
30 Health and sanitation . . .		1,557,302	991,292	347,270	230,531	243,231
31 Highways . . .		275,387	588,073	600,090	398,883	357,841
32 Public welfare . . .		1,064,634	2,244,626	1,244,967	957,944	688,648
33 Veterans' services . . .		154,329	160,532	307,617	89,050	46,932
34 Schools . . .		4,535,623	3,412,905	4,005,966	4,170,371	3,635,927
35 Libraries . . .		81,176	152,466	122,606	122,873	145,745
36 Recreation . . .		97,754	443,217	107,867	93,868	202,009
37 Pensions . . .		361,656	553,034	382,513	126,645	328,475
38 Unclassified . . .		359,124	442,890	199,121	282,800	345,936
39 Public service enterprises						
40 Electric light . . .		2,955,183	—	—	—	—
41 Water . . .		204,975	510,005	261,340	190,674	71,872
42 All other . . .		6,360	5,767	38,976	—	—
43 Cemeteries . . .		42,227	133,938	86,754	57,537	87,831
44 Interest . . .		415,697	136,375	343,589	445,057	100,705
45 Outlays						
46 Departmental						
47 General government . . .		—	—	—	8,771	13,806
48 Public safety . . .		47,232	—	—	44,362	8,567
49 Health and sanitation . . .		403,633	86,544	9,545	241,174	29,042
50 Highways . . .		179,206	262,140	74,745	74,548	157,826
51 Public welfare . . .		—	5,500	—	—	—
52 Veterans' services . . .		—	—	—	—	—
53 Schools . . .		1,246,517	—	248,051	52,266	281,665
54 Libraries . . .		—	—	—	2,185	—
55 Recreation . . .		7,612	47,755	—	2,785	16,672
56 Unclassified . . .		40,139	—	—	102,870	55,262
57 Public service enterprises						
58 Electric light . . .		408,598	—	—	—	—
59 Water . . .		21,904	51,339	21,137	174,849	10,924
60 All other . . .		—	—	—	—	—
61 Cemeteries . . .		4,999	—	—	19,023	—
62 Municipal indebtedness						
63 Funded debt . . .		1,271,500	468,000	820,000	885,000	215,000
64 All other . . .		2,185,000	3,546,050	4,580,250	3,550,000	2,750,000
65 Refunds . . .		729,538	186,174	191,261	154,056	81,831
66 Agency, trust, and investment . . .		1,122,633	1,111,833	906,558	843,735	760,492
67 State and county assessments . . .		500,033	417,708	364,901	497,711	790,572
68 TOTAL PAYMENTS . . .		21,793,768	17,968,760	16,895,001	14,902,797	12,613,792
69 Balance on hand . . .		2,565,697	1,414,555	949,448	160,191	505,805
70 TOTAL . . .		\$24,359,465	\$19,383,315	\$17,844,449	\$15,062,988	\$13,119,597

Graded According to Population of 1965 – Continued

	Leominster 29,729	Attleboro 28,690	Westfield 28,020	Chelsea 27,098	Northampton 27,062	Gloucester 26,744	Marlborough 23,591
1							
2							
3							
4	\$3,785,896	\$5,689,121	\$3,633,821	\$5,373,951	\$3,662,750	\$3,958,443	\$3,657,842
5	804,089	878,006	824,601	1,122,251	763,538	896,512	599,606
6	41,110	37,279	39,631	66,402	44,033	54,313	50,094
7	6,790	4,588	5,281	22,257	10,681	9,556	4,060
8	1,116,753	925,167	1,021,938	1,686,320	1,114,693	1,768,860	750,835
9	2,172	16,175	—	6	787	262	—
10							
11	14,435	8,838	32,752	—	3,748	67,357	—
12	630,829	640,757	659,758	439,035	530,547	501,462	481,839
13	705,955	899,296	781,116	1,485,001	862,430	1,455,336	577,501
14	518,524	476,858	3,365,841	470,507	186,233	323,745	315,594
15	11,861	—	—	—	11,620	4,660	9,605
16	64,177	31,971	23,529	18,662	33,759	52,402	19,679
17							
18							
19	940,000	280,000	240,000	160,000	715,000	2,365,000	222,500
20	2,895	2,600,946	500,047	4,801,323	1,501,006	9,496,952	1,923,896
21	114,076	151,796	186,875	137,244	71,193	116,809	93,720
22	914,209	626,824	923,957	1,221,936	644,949	725,381	678,773
23	9,673,771	13,267,622	12,239,147	17,004,895	10,156,967	21,797,050	9,385,544
24	3,221,216	3,831,824	1,974,117	1,248,517	716,017	2,778,684	1,229,880
25	\$12,894,987	\$17,099,446	\$14,213,264	\$18,253,412	\$10,872,984	\$24,575,734	\$10,615,424
26							
27							
28	\$211,182	\$250,464	\$240,520	\$432,995	\$234,780	\$495,477	\$242,722
29	837,879	929,202	740,800	1,485,380	729,221	965,203	588,671
30	216,159	173,535	172,188	286,183	165,117	156,550	77,423
31	390,289	319,409	296,804	370,174	389,820	666,565	487,727
32	746,433	946,027	748,309	2,674,318	887,729	2,434,974	739,779
33	159,313	87,073	63,803	279,994	74,221	140,322	76,341
34	2,637,970	3,230,474	3,625,693	2,717,759	3,013,861	2,811,303	2,325,358
35	89,951	86,088	84,355	72,468	109,022	58,316	57,639
36	42,226	93,295	62,864	135,567	50,273	106,767	49,944
37	224,483	190,223	313,575	629,455	204,681	312,403	173,103
38	105,774	143,697	115,417	129,781	121,091	140,689	90,451
39							
40	—	—	2,355,295	—	—	—	—
41	275,793	273,408	196,575	152,792	118,524	337,571	285,244
42	—	—	23,506	—	1,000	—	—
43	43,772	—	2,180	401	40,496	3,116	34,683
44	338,943	262,504	153,916	118,312	107,933	197,395	270,596
45							
46							
47	20,800	31,231	41,631	5,970	40,172	63,603	—
48	2,713	19,591	53,196	39,924	13,636	49,150	10,800
49	392,392	45,056	6,997	—	4,416	188,792	16,036
50	163,304	332,535	263,881	25,675	126,426	324,742	146,786
51	—	—	—	—	15,511	—	—
52	—	—	—	—	—	—	—
53	1,178,401	77,087	36,652	360,208	790,927	555,808	901,376
54	224,336	—	—	—	—	—	23,684
55	10,040	12,622	9,267	—	—	—	39,140
56	—	16,530	—	—	—	2,090	—
57							
58	—	—	—	—	—	—	—
59	709,243	89,585	84,328	2,291	69,068	373,445	134,883
60	—	—	—	—	—	—	—
61	17,903	—	—	—	3,815	—	889
62							
63	702,000	567,000	528,400	455,000	235,000	554,000	682,000
64	—	6,800,000	500,000	4,815,806	1,200,000	7,195,000	1,850,000
65	114,076	151,796	186,875	137,244	71,193	116,809	93,720
66	857,702	621,067	913,959	819,409	645,970	723,833	673,100
67	216,849	296,323	170,368	879,635	326,139	244,988	190,752
68	10,929,926	16,045,822	11,991,354	17,026,741	9,790,042	19,218,911	10,262,847
69	1,965,061	1,053,624	2,221,910	1,226,671	1,082,942	5,356,823	352,577
70	\$12,894,987	\$17,099,446	\$14,213,264	\$18,253,412	\$10,872,984	\$24,575,734	\$10,615,424

*Table I. — Summary of Financial Transactions, 1966.
Cities Graded According to Population of 1965 — Concluded*

	Population	Gardner 20,463	North Adams 19,805	Newburyport 14,732	Aggregate 39 Cities 2,835,457
RECEIPTS					
1	REVENUE				
2	General				
3	Taxes				
4	Property and poll	\$2,481,466	\$2,849,287	\$1,839,187	\$516,076,318
5	From the state	501,296	522,532	376,843	88,114,920
6	Licenses and permits	20,806	35,320	23,897	5,911,878
7	Fines and forfeits	2,123	5,475	2,389	4,024,162
8	Grants and gifts	451,328	848,777	667,287	151,778,007
9	All other	—	14	—	799,884
10	Commercial				
11	Special assessments	24,539	3,904	—	1,603,011
12	Privileges	352,128	341,197	268,479	53,009,431
13	Departmental	415,032	1,107,998	849,966	149,270,189
14	Public service enterprises	279,246	199,778	262,809	58,547,609
15	Cemeteries	13,812	25,238	2,370	1,830,509
16	Interest	13,202	11,788	19,687	6,085,005
17	NON-REVENUE				
18	Municipal indebtedness				
19	Funded debt	160,000	105,000	—	62,261,800
20	All other	800,363	2,085,400	925,500	270,795,017
21	Refunds	108,585	47,465	64,910	18,129,921
22	Agency, trust, and investment	493,945	579,122	311,689	107,727,049
23	TOTAL RECEIPTS	6,117,871	8,768,295	5,615,013	1,495,964,710
24	Balance on hand	887,318	839,070	600,444	153,699,609
25	TOTAL	\$7,005,189	\$9,607,365	\$6,215,457	\$1,649,664,319
PAYMENTS					
26	Maintenance				
27	Departmental				
28	General government	\$155,383	\$192,533	\$124,980	\$28,100,574
29	Public safety	528,058	495,309	375,482	119,536,707
30	Health and sanitation	111,997	121,095	122,390	77,137,263
31	Highways	292,463	366,850	249,005	34,104,607
32	Public welfare	561,608	969,721	818,924	201,460,008
33	Veterans' services	109,682	128,317	87,776	15,189,734
34	Schools	1,402,356	2,056,886	1,701,918	272,656,640
35	Libraries	53,867	63,982	54,891	11,823,824
36	Recreation	155,196	56,390	75,464	13,058,037
37	Pensions	147,476	117,210	110,553	57,056,726
38	Unclassified	106,010	122,808	62,976	25,050,899
39	Public service enterprises				
40	Electric light	—	—	—	16,589,519
41	Water	184,888	75,458	193,355	17,275,283
42	All other	5,336	4,069	—	1,307,215
43	Cemeteries	40,425	52,759	9,324	2,955,073
44	Interest	55,214	124,674	70,822	18,726,909
45	Outlays				
46	Departmental				
47	General government	—	—	—	8,019,458
48	Public safety	—	6,974	—	2,342,270
49	Health and sanitation	23,602	56,989	2,745	14,406,955
50	Highways	101,112	42,012	19,479	15,255,300
51	Public welfare	—	25,557	—	100,238
52	Veterans' services	—	—	—	—
53	Schools	21,813	36,890	222,498	24,298,777
54	Libraries	—	—	—	1,345,210
55	Recreation	50,000	17,998	—	1,430,737
56	Unclassified	—	103,163	—	8,117,289
57	Public service enterprises				
58	Electric light	—	—	—	1,720,249
59	Water	340,391	83,168	—	8,228,239
60	All other	—	31,797	—	558,070
61	Cemeteries	—	3,408	—	302,200
62	Municipal indebtedness				
63	Funded debt	189,000	339,000	219,000	48,578,400
64	All other	800,000	2,363,837	955,000	267,646,233
65	Refunds	108,585	47,465	64,910	18,129,921
66	Agency, trust, and investment	474,835	594,975	306,967	107,626,178
67	State and county assessments	174,247	170,495	99,766	67,537,985
68	TOTAL PAYMENTS	6,193,544	8,871,789	5,948,225	1,507,672,727
69	Balance on hand	811,645	735,576	267,232	141,991,592
70	TOTAL	\$7,005,189	\$9,607,365	\$6,215,457	\$1,649,664,319

Table II. — Debt Transactions for 1966

Issued				
Cities	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1 Boston	\$18,150,000	\$350,000	—	\$45,000,000
2 Worcester	4,590,000	1,450,000	\$2,090,000	13,700,000
3 Springfield	1,950,000	—	450,000	14,250,000
4 New Bedford	2,300,000	75,000	1,750,000	4,000,000
5 Fall River	—	—	—	7,500,000
6 Cambridge	4,650,000	—	—	7,000,000
7 Lynn	610,000	—	—	12,000,000
8 Newton	1,865,000	—	—	9,500,000
9 Quincy	200,000	—	25,000	6,000,000
10 Lowell	—	—	445,000	12,000,000
11 Somerville	600,000	—	200,000	12,500,000
12 Brockton	4,035,000	840,000	970,000	7,750,000
13 Lawrence	500,000	—	—	7,000,000
14 Medford	350,000	—	—	5,250,000
15 Chicopee	870,000	—	130,000	2,500,000
16 Waltham	—	—	—	5,500,000
17 Pittsfield	6,095,000	—	95,000	4,700,000
18 Malden	375,000	100,000	200,000	6,000,000
19 Holyoke	650,000	60,000	—	4,000,000
20 Everett	—	—	—	3,000,000
21 Haverhill	1,057,000	100,000	500,000	3,100,000
22 Fitchburg	2,815,000	360,000	—	4,200,000
23 Revere	655,000	—	—	6,300,000
24 Taunton	160,000	—	—	2,500,000
25 Peabody	710,000	—	—	1,000,000
26 Salem	135,000	—	—	3,500,000
27 Beverly	167,300	—	—	4,450,000
28 Woburn	250,000	—	50,000	3,500,000
29 Melrose	—	—	—	2,750,000
30 Leominster	440,000	500,000	—	—
31 Attleboro	260,000	20,000	—	2,600,000
32 Westfield	240,000	—	—	500,000
33 Chelsea	160,000	—	—	4,500,000
34 Northampton	715,000	—	300,000	1,200,000
35 Gloucester	1,615,000	750,000	595,000	3,500,000
36 Marlborough	110,000	112,500	—	1,850,000
37 Gardner	—	160,000	—	800,000
38 North Adams	105,000	—	—	2,050,000
39 Newburyport	—	—	—	900,000
39 Cities	\$57,384,300	\$4,877,500	\$7,800,000	\$238,350,000

Classified by Character of Obligation

		Paid				
	Anticipation Reimburse- ment and Grant Loans	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Anticipation Reimburse- ment and Grant Loans
1	—	\$11,751,000	\$150,000	—	\$45,000,000	—
2	—	2,783,000	710,000	\$2,090,000	13,700,000	—
3	\$9,150	2,746,000	740,000	750,000	14,250,000	\$9,150
4	—	1,426,000	227,000	1,150,000	4,000,000	—
5	—	406,555	102,445	—	7,500,000	—
6	—	533,000	40,000	—	7,000,000	—
7	—	1,510,000	10,000	—	12,000,000	—
8	—	1,668,000	35,000	—	9,500,000	—
9	160,000	1,313,000	15,000	25,000	6,000,000	160,000
10	110,700	1,180,000	222,000	—	11,750,000	41,171
11	—	689,000	10,000	200,000	12,000,000	—
12	—	1,515,000	517,000	870,000	7,750,000	—
13	—	817,000	135,000	—	6,500,000	—
14	—	304,000	—	—	4,750,000	—
15	—	612,000	175,500	130,000	2,500,000	—
16	—	1,209,000	77,000	—	5,500,000	—
17	—	965,000	260,000	95,000	4,700,000	—
18	63,000	964,000	10,000	200,000	5,500,000	63,900
19	—	956,000	634,000	—	4,000,000	—
20	—	335,000	—	—	3,000,000	—
21	—	549,000	40,000	500,000	3,100,000	—
22	—	508,000	193,000	—	4,200,000	—
23	—	620,000	30,000	600,000	7,100,000	—
24	50,000	321,000	435,000	—	2,500,000	—
25	—	1,033,000	238,500	185,000	1,000,000	—
26	—	313,000	155,000	—	3,500,000	46,050
27	50,250	690,000	130,000	80,000	4,450,000	50,250
28	—	775,000	110,000	50,000	3,500,000	—
29	—	215,000	—	—	2,750,000	—
30	—	489,000	213,000	—	—	—
31	—	411,000	156,000	—	6,800,000	—
32	—	465,400	63,000	—	500,000	—
33	—	455,000	—	—	4,500,000	—
34	—	225,000	10,000	—	1,200,000	—
35	—	479,000	75,000	795,000	1,000,000	—
36	73,800	547,000	135,000	—	1,850,000	—
37	—	136,000	53,000	—	800,000	—
38	35,400	283,000	56,000	—	2,200,000	163,836
39	25,500	190,000	29,000	—	900,000	55,000
	\$577,800	\$42,386,955	\$6,191,445	\$7,720,000	\$238,750,000	\$589,357

PART II

TOWNS OVER 10,000 POPULATION

Table I. — Summary of Financial Transactions, 1966. Towns

	Population	Brookline 53,608	Arlington 52,482	Framingham 52,369	Weymouth 50,468	Watertown 40,115
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property	\$13,158,462	\$8,839,847	\$10,652,117	\$9,323,797	\$7,282,391
5	From the state	2,060,176	1,374,874	1,428,042	1,429,595	1,180,574
6	Licenses and permits	72,896	9,356	105,451	54,356	48,267
7	Fines and forfeits	178,977	6,497	6,696	3,302	21,014
8	Grants and gifts	1,936,818	1,344,069	1,611,831	1,651,109	1,048,404
9	All other	3,550	2,061	—	275	—
10	Commercial					
11	Special assessments	7,813	58,157	3,890	161,086	9,846
12	Privileges	1,589,741	1,189,656	1,422,469	1,014,326	806,366
13	Departmental	1,687,197	952,105	1,559,849	1,128,829	836,805
14	Public service enterprises	683,389	540,777	764,610	575,672	435,537
15	Cemeteries	23,883	71,108	38,137	—	19,829
16	Interest	111,380	43,281	17,918	71,561	32,342
17	NON-REVENUE					
18	Municipal indebtedness					
19	Funded debt	1,420,000	225,000	300,000	960,000	1,675,000
20	All other	4,377,395	3,200,095	5,000,195	1,363,984	2,402,755
21	Refunds	146,572	133,334	260,632	211,064	170,565
22	Agency, trust, and investment	68,776	1,227,813	1,701,490	1,163,925	1,034,677
23	TOTAL RECEIPTS	27,527,025	19,218,030	24,873,327	19,112,881	17,004,372
24	Balance on hand	4,031,977	2,506,187	4,224,476	2,819,465	762,678
25	TOTAL	\$31,559,002	\$21,724,217	\$29,097,803	\$21,932,346	\$17,767,050
PAYMENTS						
26	Maintenance					
27	Departmental					
28	General government	\$954,951	\$681,637	\$507,326	\$420,039	\$362,659
29	Public safety	3,287,399	1,665,918	1,867,025	1,521,885	1,728,774
30	Health and sanitation	997,306	454,949	612,216	391,827	489,484
31	Highways	1,086,669	866,368	605,377	582,816	662,582
32	Public welfare	1,970,105	1,173,573	1,168,674	1,416,872	1,313,876
33	Veterans' services	246,432	116,573	95,777	193,956	111,568
34	Schools	6,084,695	5,518,892	8,033,455	6,080,930	3,703,305
35	Libraries	580,766	381,914	282,213	218,083	249,428
36	Recreation	880,398	236,094	223,235	136,826	153,320
37	Pensions	1,135,724	468,010	337,010	357,817	528,900
38	Unclassified	349,184	245,714	229,124	259,483	202,743
39	Public service enterprises					
40	Electric light	—	—	—	—	—
41	Water	377,301	205,609	429,763	239,427	197,021
42	All other	—	—	—	150	—
43	Cemeteries	71,862	81,633	39,222	—	47,222
44	Interest	230,583	126,536	511,627	389,032	134,430
45	Outlays					
46	Departmental					
47	General government	154,908	—	30,039	10,965	2,271
48	Public safety	33,790	47,698	64,841	31,690	47,941
49	Health and sanitation	11,476	23,984	193,253	455,829	22,932
50	Highways	755,242	218,932	481,440	367,067	193,928
51	Public welfare	—	—	1,786	—	—
52	Veterans' services	—	—	—	—	—
53	Schools	1,007,345	373,702	1,340,468	39,038	859,239
54	Libraries	3,640	—	14,660	61,146	—
55	Recreation	261,506	12,238	83,512	120,709	20,982
56	Unclassified	5,900	—	—	—	—
57	Public service enterprises					
58	Electric light	—	—	—	—	—
59	Water	18,283	9,280	122,579	887,498	58,578
60	All other	—	—	—	—	—
61	Cemeteries	—	7,540	—	—	—
62	Municipal indebtedness					
63	Funded debt	727,000	385,000	1,474,000	1,200,000	430,000
64	All other	4,142,061	3,200,000	5,000,000	1,110,000	2,400,000
65	Refunds	146,572	133,334	260,632	211,064	170,565
66	Agency, trust, and investment	69,615	1,227,097	1,745,553	1,148,642	1,059,858
67	State and county assessments	2,097,193	1,858,684	593,492	732,363	1,262,323
68	TOTAL PAYMENTS	27,687,906	19,720,909	26,348,299	18,585,154	16,413,929
69	Balance on hand	3,871,096	2,003,308	2,749,504	3,347,192	1,353,121
70	TOTAL	\$31,559,002	\$21,724,217	\$29,097,803	\$21,932,346	\$17,767,050

	Braintree 33,954	Methuen 32,466	Lexington 31,388	Natick 30,365	Needham 29,303	Norwood 28,978	Belmont 28,794
1							
2							
3							
4	\$5,904,914	\$3,401,517	\$7,965,560	\$5,618,809	\$6,910,881	\$4,267,156	\$5,063,782
5	1,126,187	707,714	970,485	993,476	818,820	917,354	944,699
6	38,243	30,650	21,984	25,748	15,346	28,720	8,238
7	3,203	2,381	3,343	6,532	2,432	7,037	8,201
8	940,023	747,775	932,238	948,110	887,718	633,216	671,297
9	3,800	65	1,340	69	208	—	308
10							
11	299,813	15,082	140,365	56,967	92,455	15,339	32,045
12	850,000	597,430	823,687	811,670	886,867	721,786	784,825
13	751,542	679,256	595,271	2,568,158	1,670,560	616,105	470,236
14	3,827,001	387,358	495,316	294,562	411,864	2,617,073	1,907,117
15	1,667	16,587	25,166	—	—	47,960	31,157
16	90,509	8,303	111,787	105,807	109,105	72,453	78,555
17							
18							
19	445,000	65,000	1,838,000	—	—	355,000	—
20	2,001,463	2,000,001	2,807,446	2,100,000	1,450,000	188	500,000
21	197,901	90,178	102,019	187,671	116,256	103,963	85,927
22	1,068,847	610,975	1,146,340	885,529	1,082,548	702,336	863,413
23	17,550,113	9,360,272	17,980,347	14,603,108	14,455,060	11,105,686	11,449,800
24	3,132,516	990,570	3,043,039	2,646,692	4,808,526	2,565,976	3,350,433
25	\$20,682,629	\$10,350,842	\$21,023,386	\$17,249,800	\$19,263,586	\$13,671,662	\$14,800,233
26							
27							
28	\$194,191	\$188,795	\$966,293	\$324,184	\$374,355	\$408,436	\$314,677
29	1,038,250	813,939	792,557	1,216,337	1,096,521	820,499	1,003,490
30	217,104	264,384	462,338	2,026,314	1,373,967	183,488	425,531
31	347,123	419,117	698,233	347,482	398,717	270,644	409,322
32	632,413	1,138,346	288,087	575,519	360,228	586,598	485,839
33	140,884	91,614	21,773	101,580	71,574	56,394	17,214
34	4,847,974	2,453,904	6,512,871	4,801,193	4,582,069	3,510,485	3,234,504
35	113,162	—	208,441	128,672	181,088	117,949	184,731
36	113,958	44,073	53,673	103,310	129,005	101,981	115,554
37	296,917	148,644	95,985	156,148	180,825	235,348	279,668
38	189,198	74,716	92,449	226,645	242,696	211,089	35,375
39							
40	2,799,481	—	—	—	—	1,586,472	1,249,877
41	438,647	238,458	55,886	159,695	209,528	90,127	193,061
42	—	—	—	—	—	—	—
43	7,224	42,220	48,273	—	—	81,737	58,521
44	303,006	108,411	395,215	251,578	299,698	93,458	31,321
45							
46							
47	—	1,057	—	6,901	59,477	3,161	—
48	—	29,878	—	10,612	44,013	37,174	24,806
49	518,919	109,123	—	242,824	1,076,481	19,685	158,453
50	61,322	178,801	—	57,709	231,898	337,598	126,689
51	—	12,248	—	—	2,786	—	—
52	—	—	—	—	—	—	—
53	71,848	39,258	1,242,970	737,262	1,604,960	180,810	—
54	—	—	—	73,405	—	85,242	41,751
55	—	33,346	—	31,561	82,815	23,331	—
56	—	—	—	—	45,810	29,056	7,855
57							
58	—	—	—	—	—	432,010	—
59	22,469	65,576	—	296,117	63,991	18,890	—
60	—	—	—	—	—	—	—
61	—	12,230	—	—	—	9,492	—
62							
63	1,086,000	249,000	1,088,000	740,200	939,000	446,300	430,000
64	2,000,000	2,000,000	3,000,000	2,100,000	1,450,000	—	500,000
65	197,901	90,178	102,019	187,671	116,256	103,963	85,927
66	1,065,686	643,896	1,121,215	1,003,606	1,066,767	975,332	819,577
67	383,092	203,717	585,174	399,980	597,316	521,490	1,013,866
68	17,086,769	9,694,929	17,831,452	16,306,505	16,881,841	11,578,239	11,247,609
69	3,595,860	655,913	3,191,934	943,295	2,381,745	2,093,423	3,552,624
70	\$20,682,629	\$10,350,842	\$21,023,386	\$17,249,800	\$19,263,586	\$13,671,662	\$14,800,233

Table I. — Summary of Financial Transactions, 1966. Towns

	Population	Milton 27,708	Dedham 26,618	Wellesley 26,297	West Springfield 26,070	Wakefield 25,571
RECEIPTS						
1 REVENUE						
2 General						
3 Taxes						
4 Property		\$4,478,464	\$4,615,591	\$6,384,967	\$4,693,990	\$3,872,057
5 From the state		802,117	692,136	985,472	810,943	734,656
6 Licenses and permits		21,575	44,616	12,977	39,750	10,191
7 Fines and forfeits		2,117	9,088	14,417	4,821	10,550
8 Grants and gifts		453,312	603,353	537,357	763,781	655,697
9 All other		—	—	1,467	—	1,908
10 Commercial						
11 Special assessments		34,921	77,456	23,889	8,700	101,310
12 Privileges		817,132	667,277	877,885	648,748	554,263
13 Departmental		411,062	467,732	532,594	656,010	536,358
14 Public service enterprises		339,409	—	2,327,532	319,836	2,584,852
15 Cemeteries		67,546	16,291	—	—	20,033
16 Interest		23,074	58,976	37,798	43,485	53,239
17 NON-REVENUE						
18 Municipal indebtedness						
19 Funded debt		40,000	3,052,000	—	—	—
20 All other		1,100,000	1,016,395	2,000,000	2,300,000	1,503,000
21 Refunds		100,184	62,484	102,364	108,348	43,968
22 Agency, trust, and investment		727,054	858,647	1,279,621	1,202,241	810,662
23 TOTAL RECEIPTS		9,417,967	12,242,042	15,118,340	11,600,653	11,492,744
24 Balance on hand		1,232,778	1,687,040	2,427,862	2,244,441	1,708,515
25 TOTAL		\$10,650,745	\$13,929,082	\$17,546,202	\$13,845,094	\$13,201,259
PAYMENTS						
26 Maintenance						
27 Departmental						
28 General government		\$262,394	\$207,061	\$385,323	\$216,005	\$311,566
29 Public safety		1,041,821	925,377	940,381	1,001,603	661,596
30 Health and sanitation		261,513	205,307	311,805	153,275	131,899
31 Highways		306,178	365,951	535,359	484,648	337,030
32 Public welfare		376,887	623,637	296,357	532,055	580,707
33 Veterans' services		37,135	53,175	38,773	130,777	60,614
34 Schools		2,702,647	2,905,524	4,671,600	3,307,669	2,742,676
35 Libraries		173,789	100,235	187,699	76,013	116,206
36 Recreation		59,759	54,433	244,506	109,760	24,618
37 Pensions		313,768	139,712	332,632	213,260	204,256
38 Unclassified		134,591	129,336	80,586	95,172	176,117
39 Public service enterprises						
40 Electric light		—	—	1,541,115	—	1,851,802
41 Water		199,871	—	245,935	215,548	195,892
42 All other		—	—	—	—	—
43 Cemeteries		107,561	55,418	—	75	51,625
44 Interest		73,246	177,764	119,161	177,950	139,572
45 Outlays						
46 Departmental						
47 General government		15,148	11,014	25,472	10,010	2,506
48 Public safety		39,989	22,616	26,291	23,413	3,469
49 Health and sanitation		29,919	177,223	57,615	440,984	132,033
50 Highways		173,881	124,458	165,086	200,572	130,529
51 Public welfare		—	—	—	—	—
52 Veterans' services		—	—	—	—	—
53 Schools		133,776	1,254,012	952,365	759,180	313,699
54 Libraries		2,814	8,178	—	616	—
55 Recreation		17,500	14,202	217,275	5,464	25,198
56 Unclassified		—	330,000	—	—	—
57 Public service enterprises						
58 Electric light		—	—	543,227	—	4,287
59 Water		73,021	—	66,525	70,076	78,916
60 All other		—	—	—	—	—
61 Cemeteries		23,207	20,000	—	—	8,934
62 Municipal indebtedness						
63 Funded debt		221,000	496,000	531,000	530,000	459,000
64 All other		1,100,000	1,000,000	1,400,000	2,302,251	1,503,000
65 Refunds		100,184	62,484	102,364	108,348	43,968
66 Agency, trust, and investment		727,970	877,349	1,259,267	1,119,328	818,794
67 State and county assessments		810,720	425,551	476,466	238,873	545,601
68 TOTAL PAYMENTS		9,520,289	10,766,017	15,751,185	12,522,925	11,656,110
69 Balance on hand		1,130,456	3,163,065	1,792,017	1,322,169	1,545,149
70 TOTAL		\$10,650,745	\$13,929,082	\$17,546,202	\$13,845,094	\$13,201,259

Graded According to Population of 1965 – Continued

	Danvers 24,764	Billerica 23,633	Saugus 23,429	Chelmsford 23,040	Randolph 21,726	Winchester 21,634	Reading 21,188
1							
2							
3							
4	\$3,560,513	\$3,483,627	\$3,816,652	\$3,473,728	\$3,764,977	\$5,248,386	\$3,354,994
5	668,053	674,691	622,155	562,471	528,922	677,721	642,328
6	49,743	36,732	36,201	41,631	26,236	12,333	6,095
7	838	926	4,799	659	1,534	1,432	278
8	557,378	879,691	670,639	810,635	577,105	403,359	377,706
9	80	1,670	3,250	—	3,776	—	129
10							
11	27,766	14,875	49,401	—	41,679	40,095	87,302
12	503,642	433,204	516,908	582,826	502,784	616,020	458,286
13	2,019,455	529,197	424,382	500,271	465,231	336,586	668,302
14	2,286,350	211,532	215,705	—	184,264	285,188	4,042,048
15	—	9,231	25,277	13,002	—	32,455	21,585
16	84,198	69,575	21,183	27,906	36,679	55,903	41,903
17							
18							
19	150,000	28,000	1,240,000	—	1,647,500	1,475,000	—
20	1,489,344	1,800,000	2,202,836	1,535,800	2,277,938	1,301,493	1,800,000
21	133,893	68,765	82,645	67,588	135,212	59,280	106,906
22	1,428,502	2,025,169	585,115	607,650	847,543	1,128,026	696,608
23	12,959,755	10,266,885	10,517,148	8,224,167	11,041,380	11,673,277	12,304,470
24	1,892,335	2,636,397	2,057,955	1,210,025	1,315,520	1,405,013	1,753,657
25	\$14,852,090	\$12,903,282	\$12,575,103	\$9,434,192	\$12,356,900	\$13,078,290	\$14,058,127
26							
27							
28	\$268,171	\$136,019	\$262,303	\$132,226	\$209,763	\$259,355	\$214,830
29	527,383	614,899	599,954	535,963	499,378	728,403	652,370
30	1,638,998	65,221	185,878	72,338	201,226	215,131	204,378
31	251,919	314,484	291,673	480,165	280,998	483,589	378,457
32	456,781	446,452	430,790	439,658	463,471	260,452	311,982
33	58,109	72,567	66,209	29,902	156,865	31,292	75,225
34	2,861,300	3,043,902	2,890,888	3,202,807	2,968,594	3,199,723	2,577,297
35	76,850	18,742	61,601	67,961	54,793	143,332	105,153
36	78,117	21,832	31,945	28,363	7,116	121,111	64,361
37	96,984	73,308	157,458	70,704	78,840	208,750	215,525
38	77,527	85,680	200,965	98,937	104,424	87,719	134,408
39							
40	1,422,307	172,959	—	—	—	—	3,653,136
41	212,442	—	101,127	—	145,461	165,727	222,867
42	—	—	—	—	—	—	—
43	—	16,152	42,045	38,486	—	64,629	41,930
44	172,451	203,658	206,548	192,589	263,461	123,210	145,647
45							
46							
47	46,581	3,585	3,008	5,802	10,248	25,404	34,657
48	8,493	114,748	73,201	87,906	24,489	49,008	43,405
49	153,850	1,354,016	466,119	—	293,362	98,281	284,181
50	107,757	51,458	103,235	27,941	75,899	105,440	85,063
51	—	—	—	—	—	—	—
52	—	—	—	—	—	—	—
53	587,739	289,215	1,411,523	247,655	435,096	985,169	—
54	—	—	35,512	17,972	170,504	126,957	—
55	23,754	—	20,276	1,937	—	30,821	—
56	—	—	2,232	—	—	—	31,700
57							
58	226,809	155,159	—	—	—	—	161,123
59	27,901	—	57,399	—	128,714	109,184	54,438
60	—	—	—	—	—	—	—
61	—	2,565	3,792	5,446	—	13,967	17,528
62							
63	620,500	549,000	440,000	443,700	633,000	315,000	406,000
64	1,445,000	1,830,000	2,200,000	1,591,400	2,275,000	1,300,000	1,800,000
65	133,893	68,765	82,645	67,588	135,212	59,280	106,906
66	1,467,397	2,017,768	586,802	645,280	747,464	1,021,447	738,779
67	169,849	136,963	297,480	124,952	161,598	686,822	244,109
68	13,218,862	11,859,117	11,312,608	8,657,678	10,524,976	11,019,203	13,005,455
69	1,633,228	1,044,165	1,262,495	776,514	1,831,924	2,059,087	1,052,672
70	\$14,852,090	\$12,903,282	\$12,575,103	\$9,434,192	\$12,356,900	\$13,078,290	\$14,058,127

Table I. — Summary of Financial Transactions, 1966. Towns

	Population	Marblehead 20,942	Andover 20,551	Winthrop 20,398	Stoncham 20,109	Stoughton 19,686
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property	\$3,752,028	\$3,675,745	\$2,619,064	\$3,275,162	\$3,046,138
5	From the state	560,156	672,483	565,616	512,367	627,682
6	Licenses and permits	19,453	27,193	11,118	15,719	34,840
7	Fines and forfeits	1,283	2,416	414	2,149	1,102
8	Grants and gifts	462,780	472,224	572,922	378,025	651,230
9	All other	—	—	—	1,854	*521
10	Commercial					
11	Special assessments	31,899	42,585	9,455	42,360	12,330
12	Privileges	600,583	551,973	361,358	450,347	399,782
13	Departmental	785,828	439,617	555,751	378,234	599,859
14	Public service enterprises	1,282,399	178,001	194,823	245,876	172,501
15	Cemeteries	29,905	8,362	26,053	13,073	—
16	Interest	103,916	163,065	83,627	12,391	25,768
17	NON-REVENUE					
18	Municipal indebtedness					
19	Funded debt	395,000	5,584,000	—	5,248,000	70,000
20	All other	176,035	722,319	1,600,000	2,408,032	1,400,000
21	Refunds	50,292	39,355	104,979	61,428	39,779
22	Agency, trust, and investment	816,113	536,885	394,068	514,292	498,173
23	TOTAL RECEIPTS	9,067,670	13,116,223	7,099,248	13,559,309	7,579,705
24	Balance on hand	3,232,365	2,075,832	948,004	893,012	1,606,082
25	TOTAL	\$12,300,035	\$15,192,055	\$8,047,252	\$14,452,321	\$9,185,787
PAYMENTS						
26	Maintenance					
27	Departmental					
28	General government	\$306,563	\$237,414	\$156,404	\$197,404	\$193,269
29	Public safety	696,270	617,334	549,091	596,246	396,609
30	Health and sanitation	810,350	129,690	93,387	161,140	64,903
31	Highways	207,942	306,219	263,782	274,659	79,550
32	Public welfare	403,298	246,314	897,139	432,192	506,059
33	Veterans' services	41,818	41,928	56,806	76,031	49,935
34	Schools	2,328,728	2,452,573	1,714,705	2,133,019	2,623,404
35	Libraries	98,250	132,927	43,549	92,362	66,594
36	Recreation	68,974	64,511	55,400	55,439	18,479
37	Pensions	99,200	101,393	175,891	130,997	75,649
38	Unclassified	45,730	108,672	81,793	121,822	301,375
39	Public service enterprises					
40	Electric light	779,773	—	—	—	—
41	Water	119,233	164,290	92,493	68,120	90,990
42	All other	—	—	—	—	—
43	Cemeteries	72,132	35,678	44,298	30,375	—
44	Interest	145,865	198,625	112,112	95,576	212,915
45	Outlays					
46	Departmental					
47	General government	—	62,129	—	1,088	1,097
48	Public safety	—	142,374	18,148	32,053	57,076
49	Health and sanitation	379,390	25,750	5,287	123,774	88,239
50	Highways	112,517	261,220	211,138	65,531	167,177
51	Public welfare	—	—	—	—	—
52	Veterans' services	—	—	—	—	—
53	Schools	1,038,720	1,832,520	287,792	920,209	649,474
54	Libraries	—	224,549	6,258	3,180	4,423
55	Recreation	53,569	4,794	4,431	1,148	—
56	Unclassified	58,544	27,952	—	—	12,959
57	Public service enterprises					
58	Electric light	109,643	—	—	—	—
59	Water	85,886	761,964	2,002	55,131	16,161
60	All other	—	—	—	—	—
61	Cemeteries	9,900	—	32,676	—	—
62	Municipal indebtedness					
63	Funded debt	740,000	340,000	170,000	327,000	508,000
64	All other	175,000	1,200,000	1,600,000	2,800,000	1,529,000
65	Refunds	50,292	39,355	104,979	61,428	39,779
66	Agency, trust, and investment	902,574	585,995	404,635	543,124	478,978
67	State and county assessments	301,424	165,585	269,539	427,607	120,651
68	TOTAL PAYMENTS	10,241,585	10,511,755	7,453,735	9,826,655	8,352,745
69	Balance on hand	2,058,450	4,680,300	593,517	4,625,666	833,042
70	TOTAL	\$12,300,035	\$15,192,055	\$8,047,252	\$14,452,321	\$9,185,787

	Burlington 19,473	Southbridge 19,384	Greenfield 18,265	Tewksbury 18,079	Shrewsbury 18,003	Hingham 17,576	Agawam 17,484
1							
2							
3							
4	\$4,690,671	\$1,759,407	\$2,493,890	\$2,578,622	\$2,654,059	\$3,890,689	\$2,426,027
5	421,546	441,088	670,884	,501,153	468,673	582,383	507,842
6	16,257	7,232	26,750	40,623	34,759	22,989	27,047
7	887	1,317	3,951	—	13,452	4,924	1,681
8	435,658	607,739	839,638	531,207	511,667	656,933	569,129
9	100	—	—	—	23	—	8,450
10							
11	—	1,939	360	—	208,424	39,939	18,616
12	407,853	331,093	423,955	326,835	490,496	444,762	449,771
13	240,734	517,128	692,907	383,864	350,918	363,980	306,657
14	—	—	210,853	190,752	1,572,958	1,083,953	193,929
15	7,329	3,145	151	—	17,607	—	—
16	98,528	8,443	5,649	8,158	37,496	39,531	9,302
17							
18							
19	4,180,256	—	—	343,150	400,000	—	—
20	1,054,687	800,000	900,000	1,101,370	300,440	651,646	800,000
21	76,964	37,173	114,547	76,071	74,277	105,501	45,453
22	641,198	264,076	466,743	777,454	461,876	559,062	581,522
23	12,272,668	4,779,780	6,850,278	6,859,259	7,597,125	8,446,292	5,945,426
24	371,049	474,106	783,291	583,227	2,278,755	2,006,702	815,578
25	\$12,643,717	\$5,253,886	\$7,633,569	\$7,442,486	\$9,875,880	\$10,452,994	\$6,761,004
26							
27							
28	\$199,039	\$131,101	\$150,016	\$121,413	\$225,915	\$171,205	\$162,298
29	511,841	484,151	455,177	378,967	373,352	735,359	451,426
30	144,478	89,979	51,995	97,981	96,704	128,711	134,099
31	273,450	184,719	540,733	200,585	202,511	263,908	237,010
32	225,385	718,783	914,779	355,061	210,404	319,989	264,888
33	27,267	134,404	75,332	59,056	25,861	27,129	39,286
34	2,859,833	1,286,378	2,081,178	2,440,442	2,417,116	2,884,273	2,191,975
35	23,848	38,364	79,363	11,981	71,033	65,784	22,886
36	79,710	32,992	15,808	18,321	28,400	58,149	17,042
37	61,589	89,846	133,731	51,824	33,971	107,415	60,450
38	102,166	76,622	131,416	71,330	67,957	97,827	65,577
39							
40	—	—	—	—	1,076,224	998,519	—
41	1,403	—	21,499	64,161	132,296	—	133,644
42	—	—	80,975	—	—	—	—
43	31,644	12,422	151	1,000	19,545	—	1,066
44	256,058	49,040	65,391	133,422	196,485	162,037	79,618
45							
46							
47	—	—	—	—	276,892	235,635	—
48	16,420	19,772	2,829	171,669	13,008	12,980	39,887
49	98,113	54,325	39,602	16,507	241,951	166,853	48,663
50	156,746	42,435	37,953	45,146	74,286	145,173	63,493
51	—	4,367	—	—	—	—	—
52	—	—	—	—	—	—	—
53	2,593,214	43,128	34,168	25,409	188,959	45,824	5,981
54	25,677	60,031	—	80,770	1,211	287,974	—
55	56,287	2,902	—	—	8,177	36,564	—
56	—	—	22,894	—	—	6,000	—
57							
58	—	—	—	—	399,540	135,550	—
59	—	—	22,486	195,751	61,263	—	11,690
60	—	—	—	—	—	—	—
61	7,500	—	—	—	—	—	—
62							
63	468,000	80,000	184,000	315,000	465,000	475,000	330,000
64	1,463,950	800,000	932,850	1,240,000	300,000	673,048	815,000
65	76,964	37,173	114,547	76,071	74,277	105,501	45,453
66	638,711	271,086	491,769	529,294	512,609	560,280	579,909
67	105,214	147,318	301,912	139,283	127,813	284,329	96,035
68	10,504,507	4,891,338	6,982,554	6,840,444	7,922,760	9,191,016	5,897,376
69	2,139,210	362,548	651,015	602,042	1,953,120	1,261,978	863,628
70	\$12,643,717	\$5,253,886	\$7,633,569	\$7,442,486	\$9,875,880	\$10,452,994	\$6,761,004

Table I. — Summary of Financial Transactions, 1966. Towns

	Population	Dartmouth 17,187	Milford 17,034	Dracut 16,535	Walpole 16,390	Ludlow 15,922
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property	\$2,068,537	\$2,082,534	\$1,732,306	\$2,959,849	\$1,888,997
5	From the state	408,002	397,166	386,340	646,757	450,029
6	Licenses and permits	23,205	37,390	21,469	26,197	27,565
7	Fines and forfeits	2,319	2,371	366	1,116	5,617
8	Grants and gifts	572,828	448,324	571,758	282,963	579,448
9	All other	4,108	—	3,216	1,900	—
10	Commercial					
11	Special assessments	293	3,895	—	27,744	6,567
12	Privileges	376,299	341,071	299,824	411,185	294,178
13	Departmental	357,335	518,228	319,633	276,421	317,635
14	Public service enterprises	164,162	—	—	182,250	—
15	Cemeteries	265	2,030	3,189	3,694	3,055
16	Interest	101,255	13,671	7,213	66,985	11,029
17	NON-REVENUE					
18	Municipal indebtedness					
19	Funded debt	3,440,000	199,000	—	—	1,240,000
20	All other	310,517	775,126	1,000,000	—	750,533
21	Refunds	42,837	69,852	32,092	42,596	75,254
22	Agency, trust, and investment	521,790	315,405	346,276	472,842	537,406
23	TOTAL RECEIPTS	8,393,752	5,206,063	4,723,682	5,402,499	6,187,313
24	Balance on hand	651,403	430,716	458,754	3,379,570	730,667
25	TOTAL	\$9,045,155	\$5,636,779	\$5,182,436	\$8,782,069	\$6,917,980
PAYMENTS						
26	Maintenance					
27	Departmental					
28	General government	\$182,185	\$122,553	\$86,663	\$144,376	\$100,428
29	Public safety	198,170	457,511	242,721	282,625	261,829
30	Health and sanitation	102,594	86,788	68,185	61,738	115,805
31	Highways	240,401	296,149	150,495	284,151	189,362
32	Public welfare	449,847	637,538	427,808	143,533	304,068
33	Veterans' services	24,487	132,066	59,432	20,817	33,621
34	Schools	1,704,753	1,262,303	1,846,346	2,451,933	1,787,782
35	Libraries	52,205	32,640	21,933	85,491	30,616
36	Recreation	30,008	39,962	16,676	92,970	36,426
37	Pensions	47,867	66,037	33,362	60,591	35,092
38	Unclassified	58,722	40,340	53,608	228,705	71,001
39	Public service enterprises					
40	Electric light	—	—	—	—	—
41	Water	58,049	—	—	138,558	—
42	All other	—	—	—	—	—
43	Cemeteries	342	8,609	5,036	5,833	4,466
44	Interest	112,691	35,656	70,590	150,642	90,206
45	Outlays					
46	Departmental					
47	General government	—	—	1,355	6,666	—
48	Public safety	4,478	2,890	3,391	14,113	27,966
49	Health and sanitation	32,143	305,702	7,430	126,337	20,434
50	Highways	51,372	28,111	64,609	63,371	78,895
51	Public welfare	—	—	2,184	—	—
52	Veterans' services	—	—	—	—	—
53	Schools	1,430,855	—	34,193	1,393,864	180,292
54	Libraries	150	—	—	—	—
55	Recreation	6,535	—	1,400	14,765	9,301
56	Unclassified	44,984	79,794	—	—	—
57	Public service enterprises					
58	Electric light	—	—	—	—	—
59	Water	42,447	—	—	55,974	—
60	All other	—	—	—	—	—
61	Cemeteries	—	—	—	12,000	—
62	Municipal indebtedness					
63	Funded debt	292,000	91,000	145,000	418,000	180,000
64	All other	300,000	775,000	1,000,000	—	750,000
65	Refunds	42,837	69,852	32,092	42,596	75,254
66	Agency, trust, and investment	453,063	301,239	389,725	470,374	419,535
67	State and county assessments	162,525	140,527	84,815	161,969	69,424
68	TOTAL PAYMENTS	6,125,710	5,012,267	4,849,049	6,931,992	4,871,803
69	Balance on hand	2,919,445	624,512	333,387	1,850,077	2,046,177
70	TOTAL	\$9,045,155	\$5,636,779	\$5,182,436	\$8,782,069	\$6,917,980

Graded According to Population of 1965 – Continued

	North Attleborough 15,682	Fairhaven 15,642	Barnstable 15,609	Plymouth 15,424	Auburn 15,396	Canton 15,310	Wilmington 15,261
1							
2							
3							
4	\$1,943,906	\$1,951,783	\$3,599,387	\$3,109,393	\$1,618,061	\$2,926,912	\$2,771,211
5	387,426	406,440	687,633	578,011	428,992	403,249	404,875
6	31,895	18,168	41,254	48,792	25,510	37,980	13,662
7	3,085	1,672	4,089	921	804	1,863	1,758
8	405,197	486,162	772,746	845,585	334,128	389,382	468,078
9	240	1,390	142	—	—	—	19,690
10							
11	4,801	1,833	11,039	2,210	—	60,041	13,735
12	341,268	250,401	519,400	448,321	364,655	430,639	317,548
13	335,599	321,652	898,244	611,049	225,109	323,160	360,913
14	1,205,952	32,225	180,760	222,228	—	163,456	261,913
15	—	—	7,358	29,416	7,989	2,799	8,729
16	27,795	36,002	85,877	19,860	2,799	22,078	56,298
17							
18							
19	1,310,200	25,200	—	—	450,000	185,000	21,675
20	704,658	700,000	1,363,000	1,479,917	600,759	900,055	2,622,800
21	65,382	31,876	101,823	74,008	54,087	66,048	44,253
22	460,326	383,576	536,543	454,892	372,296	415,758	454,247
23	7,227,730	4,648,380	8,809,295	7,924,603	4,485,189	6,328,420	7,841,385
24	862,197	617,068	1,222,548	1,438,393	572,657	906,248	1,929,060
25	\$8,089,927	\$5,265,448	\$10,031,843	\$9,362,996	\$5,057,846	\$7,234,668	\$9,770,445
26							
27							
28	\$102,566	\$102,376	\$230,898	\$192,902	\$75,470	\$151,453	\$167,259
29	418,843	276,057	495,246	557,459	109,124	447,762	416,480
30	101,083	100,295	87,810	123,800	40,701	85,718	65,442
31	172,366	160,631	329,096	271,484	174,741	185,486	238,261
32	381,088	532,545	596,963	1,012,811	198,605	270,307	325,889
33	63,426	34,205	104,091	92,180	31,528	69,344	69,681
34	1,530,326	1,642,482	2,577,401	2,090,582	1,843,045	1,976,475	2,138,592
35	39,183	40,230	45,338	67,827	43,980	80,938	23,594
36	43,889	20,624	218,362	108,267	20,789	29,286	11,420
37	51,322	52,231	95,671	130,382	31,448	50,963	60,027
38	42,927	44,459	128,805	125,122	52,048	51,274	109,330
39							
40	819,781	—	—	135,371	—	—	—
41	113,613	30,707	—	55,501	—	123,449	141,756
42	—	—	202,009	62,161	—	—	—
43	—	300	50,737	—	15,183	20,996	39,869
44	71,801	85,243	130,757	38,742	60,312	176,710	191,456
45							
46							
47	—	—	—	6,861	15,440	49,393	1,992
48	31,361	13,806	10,665	268,003	10,333	8,640	41,514
49	30,116	13,047	18,902	—	116,010	234,745	4,065
50	42,887	71,014	490,310	237,610	38,929	45,306	46,536
51	—	—	—	—	—	—	—
52	—	—	—	—	—	—	—
53	539,349	17,706	103,636	—	39,187	20,853	848,061
54	1,366	—	—	—	120,122	6,252	—
55	30,673	—	110,237	3,400	9,779	4,000	13,952
56	—	—	6,559	2,167	—	—	6,355
57							
58	207,674	—	—	—	—	—	—
59	86,415	5,955	—	89,462	—	190,231	291,266
60	—	—	13,009	71,782	—	—	—
61	—	—	27,514	—	1,404	—	4,847
62							
63	280,000	213,800	410,000	150,000	221,000	525,000	476,629
64	765,000	700,000	1,413,500	1,455,000	600,000	901,576	2,622,800
65	65,382	31,876	101,823	74,008	54,087	66,048	44,253
66	455,213	414,246	520,571	428,202	371,783	443,272	480,945
67	142,517	127,831	462,663	252,968	105,887	188,954	141,748
68	6,630,167	4,731,666	8,982,573	8,104,054	4,400,935	6,404,431	9,024,019
69	1,459,760	533,782	1,049,270	1,258,942	656,911	830,237	746,426
70	\$8,089,927	\$5,265,448	\$10,031,843	\$9,362,996	\$5,057,846	\$7,234,668	\$9,770,445

Table I. — Summary of Financial Transactions, 1966. Towns

	Population	Somerset 15,080	Rockland 15,054	Franklin 14,721	Concord 14,516	Scituate 14,458
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property	\$2,670,579	\$2,212,894	\$2,116,647	\$4,123,479	\$3,394,252
5	From the state	471,240	447,903	408,731	428,945	511,476
6	Licenses and permits	13,378	16,684	28,605	24,209	33,141
7	Fines and forfeits	259	2,470	3,283	2,315	3,115
8	Grants and gifts	385,822	561,654	507,354	314,097	636,963
9	All other	—	—	—	—	834
10	Commercial					
11	Special assessments	—	—	8,396	—	2,438
12	Privileges	306,606	254,745	307,854	377,475	375,389
13	Departmental	241,075	345,081	414,482	280,172	273,854
14	Public service enterprises	144,156	260,460	140,726	1,444,745	165,969
15	Cemeteries	1,117	846	4	14,239	—
16	Interest	45,852	7,674	13,886	43,361	56,727
17	NON-REVENUE					
18	Municipal indebtedness					
19	Funded debt	—	265,000	—	—	3,943,000
20	All other	500,000	1,322,088	606,000	475,000	2,222,308
21	Refunds	104,035	58,784	50,449	48,180	76,482
22	Agency, trust, and investment	447,125	307,510	288,120	261,316	524,744
23	TOTAL RECEIPTS	5,331,244	6,063,793	4,894,537	7,837,533	12,220,692
24	Balance on hand	2,803,441	706,226	839,255	2,728,339	1,066,024
25	TOTAL	\$8,134,685	\$6,770,019	\$5,733,792	\$10,565,872	\$13,286,716
PAYMENTS						
26	Maintenance					
27	Departmental					
28	General government	\$144,158	\$89,160	\$103,376	\$196,215	\$169,222
29	Public safety	273,957	292,923	214,438	541,552	609,293
30	Health and sanitation	106,389	95,924	77,296	83,821	79,171
31	Highways	140,892	190,826	195,837	267,844	230,407
32	Public welfare	372,015	479,680	458,741	139,081	246,573
33	Veterans' services	41,511	36,928	43,411	16,045	23,143
34	Schools	1,569,846	1,734,432	1,666,023	2,860,673	2,536,591
35	Libraries	47,575	32,720	31,435	137,248	68,418
36	Recreation	37,059	31,433	19,797	40,069	46,641
37	Pensions	50,669	48,498	27,051	121,483	92,204
38	Unclassified	53,443	66,792	53,547	78,856	93,543
39	Public service enterprises					
40	Electric light	—	—	—	1,002,574	—
41	Water	126,004	167,212	78,478	113,815	135,930
42	All other	—	—	—	—	8,458
43	Cemeteries	3,692	946	1,638	19,904	—
44	Interest	194,147	134,551	110,525	110,473	196,817
45	Outlays					
46	Departmental					
47	General government	—	13,337	—	—	—
48	Public safety	14,793	7,745	3,767	—	37,326
49	Health and sanitation	23,925	423,197	104,476	104,613	1,180,639
50	Highways	20,578	37,261	76,878	169,130	87,221
51	Public welfare	—	—	—	—	—
52	Veterans' services	—	—	—	—	—
53	Schools	270,868	34,205	160,260	948,376	1,313,087
54	Libraries	—	—	—	—	—
55	Recreation	40,378	11,157	43,187	120,344	114,805
56	Unclassified	—	—	—	—	—
57	Public service enterprises					
58	Electric light	—	—	—	3,889	—
59	Water	574,193	98,196	66,762	193,235	—
60	All other	—	—	—	—	—
61	Cemeteries	—	—	—	3,466	—
62	Municipal indebtedness					
63	Funded debt	545,000	295,000	275,000	379,000	430,000
64	All other	500,000	1,319,500	608,000	400,000	2,200,000
65	Refunds	104,035	58,784	50,449	48,180	76,482
66	Agency, trust, and investment	456,233	303,371	328,956	326,264	592,688
67	State and county assessments	245,126	124,882	67,466	170,558	174,676
68	TOTAL PAYMENTS	5,956,486	6,128,660	4,866,794	8,596,708	10,743,335
69	Balance on hand	2,178,199	641,359	866,998	1,969,164	2,543,381
70	TOTAL	\$8,134,685	\$6,770,019	\$5,733,792	\$10,565,872	\$13,286,716

Graded According to Population of 1965 – Continued

	Webster 14,357	South Hadley 14,249	Swampscott 13,995	Falmouth 13,832	Longmeadow 13,809	Hudson 13,642	Clinton 13,626
1							
2							
3							
4	\$1,226,199	\$1,854,279	\$3,224,717	\$3,507,691	\$3,085,205	\$1,699,394	\$1,409,844
5	345,973	391,694	478,921	350,721	411,646	346,355	338,647
6	23,445	10,102	9,285	40,437	14,745	29,180	16,350
7	2,208	455	1,630	2,689	1,389	865	—
8	403,920	285,755	215,667	889,181	193,152	337,231	353,152
9	477	—	—	1,013	—	—	—
10							
11	33,381	—	4,111	680	57,106	1,178	1,037
12	272,457	297,687	419,827	400,363	496,410	273,201	234,749
13	500,706	204,439	278,404	567,353	250,446	345,722	320,516
14	113,059	1,123,850	168,444	373,253	199,543	1,254,340	150,401
15	4,132	—	18,483	4,094	—	6,827	17,024
16	8,600	11,359	12,833	38,141	17,179	49,002	3,641
17							
18							
19	300,000	—	—	1,100,000	—	137,000	—
20	524,810	613,331	1,750,000	405,709	1,000,000	400,131	465,000
21	29,764	37,432	83,426	72,670	62,569	45,464	31,453
22	246,522	331,359	438,196	629,955	478,497	442,148	211,962
23	4,035,653	5,161,742	7,103,944	8,383,950	6,267,887	5,368,038	3,553,776
24	383,866	631,611	566,177	1,384,822	1,288,654	1,906,239	664,897
25	\$4,419,519	\$5,793,353	\$7,670,121	\$9,768,772	\$7,556,541	\$7,274,277	\$4,218,673
26							
27							
28	\$115,254	\$121,821	\$201,449	\$220,671	\$87,981	\$141,586	\$108,285
29	220,042	161,811	597,175	647,899	308,006	330,999	284,445
30	80,862	124,557	157,682	109,607	144,675	114,968	48,124
31	153,569	170,113	342,883	296,922	217,914	180,239	151,575
32	572,541	190,160	294,968	565,155	105,714	280,573	598,040
33	71,114	33,884	23,715	35,299	10,234	71,633	48,956
34	929,834	1,623,776	1,986,713	2,294,148	2,544,404	1,150,764	946,055
35	41,999	27,734	67,847	69,266	41,928	35,878	36,540
36	18,395	47,539	107,937	202,108	158,327	59,439	20,795
37	73,702	66,351	173,433	95,625	87,686	93,300	73,523
38	34,153	54,939	85,928	160,627	96,135	63,568	76,019
39							
40	—	972,297	—	—	—	694,899	—
41	57,997	—	101,568	162,190	117,425	81,658	77,146
42	—	—	—	18,710	—	—	—
43	9,617	—	23,236	8,145	—	19,306	15,600
44	59,149	84,365	90,785	97,386	143,999	119,833	85,396
45							
46							
47	—	—	—	149,659	—	8,902	—
48	42,507	3,500	11,750	17,477	10,091	10,484	12,136
49	39,487	8,603	—	15,048	56,354	41,386	18,384
50	59,344	84,919	44,461	213,280	59,077	32,720	32,406
51	1,260	—	—	—	—	—	—
52	—	—	—	—	—	—	—
53	3,571	23,809	—	766,328	375,299	121,226	1,100
54	1,172	—	—	32,244	—	26,934	—
55	—	12,720	3,500	20,798	109,955	3,491	16,191
56	—	—	—	57,537	6,596	17,279	53,070
57							
58	—	50,114	—	—	—	—	—
59	88,915	—	—	226,601	55,593	171,156	54,336
60	—	—	—	43,538	—	—	—
61	—	—	—	—	—	3,245	—
62							
63	130,000	250,000	251,000	273,000	415,000	318,500	188,400
64	524,000	600,000	1,781,162	400,000	1,017,900	400,000	465,000
65	29,764	37,432	83,426	72,670	62,569	45,464	31,453
66	192,767	331,375	409,451	590,342	473,667	418,892	208,561
67	121,918	131,466	294,223	347,873	121,281	86,551	88,019
68	3,672,933	5,213,285	7,134,292	8,210,153	6,827,810	5,144,873	3,739,555
69	746,586	580,068	535,829	1,558,619	728,731	2,129,404	479,118
70	\$4,419,519	\$5,793,353	\$7,670,121	\$9,768,772	\$7,556,541	\$7,274,277	\$4,218,673

Table I. — Summary of Financial Transactions, 1966. Towns

	Population	Easthampton 12,974	Adams 12,703	North Andover 12,514	Whitman 12,373	Foxborough 12,223
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property	\$1,602,989	\$1,289,549	\$1,821,735	\$1,610,567	\$2,005,656
5	From the state	399,108	452,215	328,942	376,577	260,721
6	Licenses and permits	12,869	18,917	16,915	13,066	23,416
7	Fines and forfeits	565	703	1,213	2,288	817
8	Grants and gifts	468,413	389,100	265,660	386,935	475,755
9	All other	—	—	—	—	10,000
10	Commercial					
11	Special assessments	—	3,439	20,144	—	—
12	Privileges	241,156	212,543	268,705	229,802	230,998
13	Departmental	365,793	821,320	215,075	299,105	289,215
14	Public service enterprises	134,744	—	156,988	106,516	164,829
15	Cemeteries	6,125	16,636	—	—	—
16	Interest	6,975	11,425	5,950	18,630	17,991
17	NON-REVENUE					
18	Municipal indebtedness					
19	Funded debt	—	250,000	201,000	75,000	40,000
20	All other	711,972	475,657	650,007	675,000	90
21	Refunds	36,866	45,130	18,730	54,731	48,224
22	Agency, trust, and investment	242,054	309,284	336,322	463,433	288,974
23	TOTAL RECEIPTS	4,229,629	4,295,918	4,307,386	4,311,650	3,856,686
24	Balance on hand	390,839	956,045	472,611	465,303	1,114,914
25	TOTAL	\$4,620,468	\$5,251,963	\$4,779,997	\$4,776,953	\$4,971,600
PAYMENTS						
26	Maintenance					
27	Departmental					
28	General government	\$109,347	\$84,124	\$105,725	\$106,598	\$80,904
29	Public safety	270,775	157,333	391,147	215,273	217,098
30	Health and sanitation	78,741	508,163	98,133	48,279	39,367
31	Highways	174,071	150,479	239,713	153,537	174,369
32	Public welfare	512,747	453,787	228,248	492,016	166,006
33	Veterans' services	36,796	40,886	26,701	25,620	31,922
34	Schools	1,186,703	1,236,560	1,191,889	1,412,510	1,713,926
35	Libraries	24,117	40,332	45,096	23,317	30,115
36	Recreation	44,561	29,002	29,147	29,035	41,282
37	Pensions	94,655	42,206	88,828	33,915	29,990
38	Unclassified	52,661	49,769	68,571	35,971	44,381
39	Public service enterprises					
40	Electric light	—	—	—	—	—
41	Water	78,555	—	106,565	64,154	87,419
42	All other	—	—	—	—	—
43	Cemeteries	16,478	44,181	—	—	450
44	Interest	55,224	13,823	79,083	25,584	89,721
45	Outlays					
46	Departmental					
47	General government	1,749	2,094	6,899	50,404	—
48	Public safety	2,103	3,816	40,815	116,355	14,384
49	Health and sanitation	56,860	13,658	59,628	5,099	5,529
50	Highways	82,395	112,569	53,730	45,220	133,072
51	Public welfare	—	—	—	—	—
52	Veterans' services	—	—	—	—	—
53	Schools	24,832	—	25,114	16,762	482,984
54	Libraries	6,163	—	—	—	11,595
55	Recreation	10,853	1,697	1,466	28,850	—
56	Unclassified	13,088	70,688	—	—	—
57	Public service enterprises					
58	Electric light	—	—	—	—	—
59	Water	44,169	—	57,814	9,276	31,002
60	All other	—	—	—	—	—
61	Cemeteries	—	—	—	—	—
62	Municipal indebtedness					
63	Funded debt	105,000	47,000	245,000	93,000	300,000
64	All other	705,972	775,000	650,000	675,000	—
65	Refunds	36,866	45,130	18,730	54,731	48,224
66	Agency, trust, and investment	252,164	301,807	339,400	447,016	286,372
67	State and county assessments	133,214	101,376	112,996	90,675	66,085
68	TOTAL PAYMENTS	4,210,859	4,325,480	4,310,438	4,298,197	4,126,197
69	Balance on hand	409,609	926,483	469,559	478,756	845,403
70	TOTAL	\$4,620,468	\$5,251,963	\$4,779,997	\$4,776,953	\$4,971,600

Graded According to Population of 1965 – Continued

	Wayland 12,192	Westwood 12,123	Athol 11,989	East Longmeadow 11,988	Abington 11,790	Swansea 11,767	Middleborough 11,726
1							
2							
3							
4	\$3,081,963	\$2,801,044	\$1,313,212	\$2,057,453	\$1,708,953	\$1,079,387	\$1,382,994
5	313,632	366,807	439,985	327,497	352,959	267,817	343,472
6	21,488	9,177	13,857	18,559	12,442	15,271	15,705
7	1,139	1,222	1,523	966	917	1,279	1,309
8	300,129	352,136	329,673	336,826	371,492	289,501	419,645
9	—	—	—	2,090	—	1,200	—
10							
11	5,218	118,875	—	27,134	—	—	27,364
12	344,726	386,503	230,396	300,719	246,911	228,783	232,159
13	278,253	233,287	356,933	232,556	275,272	241,711	462,642
14	156,245	—	119,947	146,749	148,881	—	1,332,609
15	9,977	5,611	16,714	54	—	1,090	4,120
16	4,931	39,385	3,807	17,410	5,835	47,065	39,751
17							
18							
19	200,000	1,040,000	82,500	162,500	—	60,000	59,629
20	800,389	903,956	100,000	850,135	800,000	373,450	150,000
21	37,965	49,789	27,687	63,684	44,808	16,934	118,777
22	600,424	505,004	168,646	401,751	253,225	226,407	327,542
23	6,156,479	6,812,796	3,204,880	4,946,083	4,221,695	2,849,895	4,917,718
24	1,438,392	1,002,351	1,043,188	1,023,638	442,701	339,023	1,028,123
25	\$7,594,871	\$7,815,147	\$4,248,068	\$5,969,721	\$4,664,396	\$3,188,918	\$5,945,841
26							
27							
28	\$197,252	\$148,431	\$96,634	\$104,301	\$77,431	\$72,577	\$97,508
29	326,838	410,172	251,747	170,292	279,319	111,354	253,771
30	116,345	95,671	53,308	53,126	37,674	37,442	52,105
31	193,424	200,709	166,466	97,385	197,615	86,590	182,439
32	133,320	79,771	442,790	105,188	284,315	217,518	574,173
33	15,704	13,398	34,612	11,093	33,017	39,439	58,999
34	2,445,557	2,075,328	1,232,260	1,796,065	1,493,168	1,150,664	1,337,194
35	45,419	82,291	31,664	52,157	32,686	14,398	27,653
36	48,721	18,441	20,868	13,202	32,138	9,651	27,115
37	49,219	36,736	40,917	32,298	42,197	24,658	57,474
38	54,580	56,478	58,343	58,694	28,366	42,837	56,156
39							
40	—	—	—	—	—	—	894,707
41	100,226	—	86,324	115,127	85,972	—	116,936
42	—	—	—	—	—	—	1,850
43	30,166	5,016	24,086	54	—	2,735	4,120
44	101,592	154,008	25,613	137,671	107,280	34,543	30,768
45							
46							
47	6,765	—	—	26,900	—	—	—
48	7,084	106,276	12,395	4,572	3,174	39,779	23,119
49	—	316,440	35,572	17,582	3,034	—	—
50	75,433	126,368	60,506	197,554	26,239	54,949	63,871
51	—	—	—	—	—	—	—
52	—	—	—	—	—	—	—
53	285,794	389,990	424,681	50,709	16,568	7,890	16,548
54	18,556	3,132	—	106,020	—	—	—
55	12,967	—	3,014	—	7,107	—	1,000
56	32,017	—	—	—	—	—	—
57							
58	—	—	—	—	—	—	323,808
59	78,801	—	96,544	271,665	81,993	—	48,765
60	—	—	—	—	—	—	—
61	2,499	—	2,533	—	—	—	—
62							
63	272,000	359,000	61,000	365,000	283,000	111,000	142,000
64	800,000	900,000	100,000	850,000	800,000	488,808	150,000
65	37,965	49,789	27,687	63,684	44,808	16,934	118,777
66	591,977	461,298	169,666	393,242	277,101	235,855	326,401
67	113,307	156,018	88,684	68,556	89,405	76,693	103,838
68	6,193,528	6,244,761	3,647,914	5,162,137	4,363,607	2,876,314	5,091,095
69	1,401,343	1,570,386	600,154	807,584	300,789	312,604	854,746
70	\$7,594,871	\$7,815,147	\$4,248,068	\$5,969,721	\$4,664,396	\$3,188,918	\$5,945,841

Table I. — Summary of Financial Transactions, 1966. Towns

	Population	Amesbury 11,617	Grafton 11,571	Holden 11,504	Northbridge 11,502	Palmer 11,394
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property	\$1,409,334	\$1,152,283	\$1,580,696	\$1,166,984	\$1,106,151
5	From the state	314,081	286,835	377,880	401,460	290,197
6	Licenses and permits	18,264	10,857	13,299	11,953	13,978
7	Fines and forfeits	1,128	1,190	777	562	2,086
8	Grants and gifts	372,728	358,709	168,683	490,972	325,409
9	All other	—	—	—	—	—
10	Commercial					
11	Special assessments	888	—	—	1,463	1,400
12	Privileges	206,844	216,717	305,291	201,443	244,727
13	Departmental	734,291	253,636	182,789	308,581	262,440
14	Public service enterprises	147,247	—	834,523	55,936	—
15	Cemeteries	12,274	7,307	16	150	7,369
16	Interest	36,025	9,433	5,950	2,818	4,533
17	NON-REVENUE					
18	Municipal indebtedness					
19	Funded debt	2,301,000	—	1,405,000	1,320,000	—
20	All other	836,734	600,000	2,164,696	503,493	500,000
21	Refunds	48,261	27,816	119,181	20,687	17,037
22	Agency, trust, and investment	238,353	206,927	261,183	292,039	188,848
23	TOTAL RECEIPTS	6,677,452	3,131,710	7,419,964	4,778,541	2,964,175
24	Balance on hand	878,286	316,298	694,705	426,145	535,217
25	TOTAL	\$7,555,738	\$3,448,008	\$8,114,669	\$5,204,686	\$3,499,392
PAYMENTS						
26	Maintenance					
27	Departmental					
28	General government	\$101,211	\$54,843	\$101,578	\$56,947	\$76,769
29	Public safety	248,436	117,266	92,570	172,527	124,006
30	Health and sanitation	613,412	22,922	39,017	61,008	43,199
31	Highways	151,673	131,222	135,993	188,843	136,740
32	Public welfare	381,058	282,830	117,828	386,873	327,329
33	Veterans' services	31,936	52,929	14,914	66,311	33,538
34	Schools	1,011,738	1,250,752	1,661,890	2,249,959	1,007,962
35	Libraries	55,481	28,669	43,193	27,640	23,000
36	Recreation	20,920	4,773	21,970	23,546	22,492
37	Pensions	78,099	21,132	26,138	22,164	27,039
38	Unclassified	52,650	38,822	22,629	47,701	31,820
39	Public service enterprises					
40	Electric light	—	—	677,849	—	—
41	Water	82,966	—	79,619	78,353	—
42	All other	—	—	—	—	—
43	Cemeteries	16,990	19,938	485	2,999	22,991
44	Interest	21,044	55,898	40,734	16,083	28,919
45	Outlays					
46	Departmental					
47	General government	10,665	—	21,517	—	—
48	Public safety	19,329	44,531	5,699	—	2,800
49	Health and sanitation	70,238	—	3,352	31,446	50,800
50	Highways	48,094	26,983	56,588	38,381	159,204
51	Public welfare	—	—	—	—	—
52	Veterans' services	—	—	—	—	—
53	Schools	596,730	6,728	224,582	—	8,779
54	Libraries	—	13,850	2,500	—	—
55	Recreation	—	—	—	—	5,650
56	Unclassified	4,834	—	—	—	—
57	Public service enterprises					
58	Electric light	—	—	—	—	—
59	Water	7,662	—	50,859	59,942	—
60	All other	—	—	—	—	—
61	Cemeteries	—	2,000	—	—	—
62	Municipal indebtedness					
63	Funded debt	74,000	130,000	169,000	55,750	55,000
64	All other	835,000	600,000	2,181,153	500,000	512,550
65	Refunds	48,261	27,816	119,181	20,687	17,037
66	Agency, trust, and investment	211,231	196,590	349,020	220,780	187,685
67	State and county assessments	86,107	60,791	77,674	89,490	68,029
68	TOTAL PAYMENTS	4,879,765	3,191,285	6,337,532	4,417,430	2,973,338
69	Balance on hand	2,675,973	256,723	1,777,137	787,256	526,054
70	TOTAL	\$7,555,738	\$3,448,008	\$8,114,669	\$5,204,686	\$3,499,392

Graded According to Population of 1965 – Continued

	Sharon 11,341	Holbrook 11,231	Bridgewater 11,056	Sudbury 10,894	Bedford 10,787	Millbury 10,764	Bellingham 10,604
1							
2							
3							
4	\$2,237,080	\$1,474,692	\$1,318,275	\$2,791,685	\$2,464,908	\$1,033,427	\$1,175,356
5	417,711	302,490	302,861	324,419	270,684	310,843	217,662
6	11,252	10,019	17,834	16,111	17,001	11,399	17,982
7	381	239	471	1,588	766	730	759
8	339,870	277,724	328,515	313,428	767,095	297,905	270,960
9	—	—	—	—	—	3,800	—
10							
11	70	18,261	887	3,619	73,050	—	—
12	289,418	245,613	203,963	276,410	249,803	222,486	196,159
13	224,159	260,714	229,542	242,106	358,563	228,648	179,202
14	128,870	99,042	109,356	—	102,446	—	81,139
15	191	—	—	5,071	6,256	2,937	461
16	61,560	19,347	8,003	6,017	27,440	2,359	10,889
17							
18							
19	—	—	80,000	—	939,000	—	18,000
20	900,000	300,000	691,096	1,500,000	1,004,610	463,300	757,325
21	46,939	41,066	65,958	33,890	48,342	29,642	23,609
22	367,926	257,274	206,973	407,947	481,255	210,893	138,117
23	5,025,427	3,306,481	3,563,734	5,922,291	6,811,219	2,818,369	3,087,620
24	2,898,084	593,577	440,877	447,604	1,204,891	315,787	934,922
25	\$7,923,511	\$3,900,058	\$4,004,611	\$6,369,895	\$8,016,110	\$3,134,156	\$4,022,542
26							
27							
28	\$139,117	\$72,489	\$71,617	\$154,133	\$142,499	\$61,383	\$56,176
29	232,846	205,275	222,047	337,209	264,794	150,635	131,181
30	52,604	41,752	32,150	34,488	124,769	42,226	24,362
31	214,150	108,073	114,057	131,803	182,141	118,430	120,070
32	116,574	306,490	295,554	99,749	115,790	353,302	185,883
33	14,279	20,281	24,214	5,161	17,299	52,602	36,226
34	1,893,002	1,429,044	1,262,052	2,457,588	2,170,249	984,762	1,048,131
35	48,499	19,530	25,539	36,341	60,137	9,118	11,428
36	19,530	7,714	13,865	28,380	17,467	6,576	13,704
37	36,300	27,051	30,166	35,485	42,448	29,337	8,704
38	72,591	43,211	41,175	80,762	56,674	42,374	27,221
39							
40	—	—	—	—	—	—	—
41	59,549	96,222	71,886	—	68,867	—	50,473
42	—	—	—	—	—	—	—
43	1,390	—	—	6,979	1,122	8,661	1,936
44	186,711	66,654	23,100	136,294	192,526	33,193	97,107
45							
46							
47	3,472	—	5,059	21,817	—	—	—
48	2,777	2,185	21,291	8,377	5,188	3,688	35,329
49	8,124	3,754	104,446	2,029	442,466	1,599	15,448
50	43,299	29,046	78,297	45,481	208,632	59,869	61,811
51	—	—	—	—	—	—	—
52	—	—	—	—	—	—	—
53	1,879,785	5,135	9,179	37,506	211,121	62,489	559,119
54	—	38,957	—	—	25,466	—	—
55	41,674	—	—	—	17,088	—	—
56	—	—	—	—	2,181	—	5,891
57							
58	—	—	—	—	—	—	—
59	153,332	4,827	159,904	—	120,682	—	65,959
60	—	—	—	—	—	—	—
61	—	—	—	—	—	7,558	—
62							
63	410,000	219,000	90,000	273,000	614,350	105,000	196,500
64	908,000	300,000	691,000	1,500,000	1,014,736	416,500	721,050
65	46,939	41,066	65,958	33,890	48,342	29,642	23,609
66	394,492	257,037	226,958	422,069	482,554	238,991	171,268
67	65,288	52,750	78,690	75,216	101,963	60,722	36,584
68	7,044,324	3,397,543	3,758,204	5,963,757	6,751,551	2,878,657	3,705,170
69	879,187	502,515	246,407	406,138	1,264,559	255,499	317,372
70	\$7,923,511	\$3,900,058	\$4,004,611	\$6,369,895	\$8,016,110	\$3,134,156	\$4,022,542

Table I. — Summary of Financial Transactions, 1966. Towns

	Population	Westborough 10,567	Wareham 10,406	Acton 10,188	Marshfield 10,176	Easton 10,130
RECEIPTS						
1	REVENUE					
2	General					
3	Taxes					
4	Property	\$1,343,602	\$1,840,346	\$1,967,789	\$3,236,072	\$1,628,241
5	From the state	250,056	314,063	248,143	326,136	316,786
6	Licenses and permits	18,978	48,258	29,242	24,089	10,850
7	Fines and forfeits	585	1,759	1,237	5,304	307
8	Grants and gifts	291,908	440,555	253,577	336,640	378,055
9	All other	—	4,245	—	150	—
10	Commercial					
11	Special assessments	5,194	—	1,125	15,588	—
12	Privileges	229,719	185,417	278,878	289,175	222,075
13	Departmental	210,936	699,552	161,991	281,050	224,357
14	Public service enterprises	116,347	305	—	209,750	133,964
15	Cemeteries	8,098	9,191	6,285	7,196	383
16	Interest	16,576	27,538	29,069	18,015	132,193
17	NON-REVENUE					
18	Municipal indebtedness					
19	Funded debt	3,300,000	—	200,000	21,100	280,000
20	All other	270,167	400,000	400,598	1,129,500	700,704
21	Refunds	23,779	16,967	41,595	76,006	54,201
22	Agency, trust, and investment	359,255	278,421	215,118	417,321	268,576
23	TOTAL RECEIPTS	6,445,200	4,266,617	3,834,647	6,393,092	4,350,692
24	Balance on hand	539,576	1,228,915	1,222,636	988,557	702,441
25	TOTAL	\$6,984,776	\$5,495,532	\$5,057,283	\$7,381,649	\$5,053,133
PAYMENTS						
26	Maintenance					
27	Departmental					
28	General government	\$78,640	\$125,439	\$105,226	\$129,907	\$62,211
29	Public safety	125,775	247,182	246,902	347,005	176,813
30	Health and sanitation	52,858	93,198	50,563	120,770	39,631
31	Highways	123,646	242,492	182,765	276,421	172,645
32	Public welfare	172,958	413,293	133,418	167,350	220,242
33	Veterans' services	9,946	109,647	12,216	102,065	16,784
34	Schools	1,155,503	1,226,275	1,563,623	1,980,410	1,617,561
35	Libraries	34,526	11,160	30,388	31,429	—
36	Recreation	11,844	70,941	8,472	18,279	11,646
37	Pensions	27,370	40,094	22,526	53,365	34,044
38	Unclassified	59,551	57,598	29,618	161,892	64,052
39	Public service enterprises					
40	Electric light	—	—	—	—	—
41	Water	69,069	—	—	126,802	63,412
42	All other	—	384	—	—	—
43	Cemeteries	22,088	22,205	30,938	22,927	691
44	Interest	51,275	57,574	55,728	176,736	94,003
45	Outlays					
46	Departmental					
47	General government	—	20,535	2,642	15,018	—
48	Public safety	5,695	13,504	1,395	52,179	43,034
49	Health and sanitation	5,199	91,670	23,938	—	13,698
50	Highways	61,569	114,763	67,327	86,501	4,254
51	Public welfare	—	—	—	—	—
52	Veterans' services	—	—	—	—	—
53	Schools	212,858	562,240	658,380	237,294	193,786
54	Libraries	—	—	178,478	4,472	—
55	Recreation	—	30,178	12,110	—	—
56	Unclassified	—	—	9,302	—	—
57	Public service enterprises					
58	Electric light	—	—	—	—	—
59	Water	124,126	—	—	32,279	269,179
60	All other	—	—	—	—	—
61	Cemeteries	—	5,200	2,649	—	—
62	Municipal indebtedness					
63	Funded debt	193,000	154,000	137,000	431,000	243,000
64	All other	250,000	400,000	423,350	1,100,000	700,000
65	Refunds	23,779	16,967	41,595	76,006	54,201
66	Agency, trust, and investment	371,858	318,175	299,220	373,905	280,540
67	State and county assessments	58,365	174,210	81,207	123,800	79,656
68	TOTAL PAYMENTS	3,301,498	4,618,924	4,410,976	6,247,812	4,455,083
69	Balance on hand	3,683,278	876,608	646,307	1,133,837	598,050
70	TOTAL	\$6,984,776	\$5,495,532	\$5,057,283	\$7,381,649	\$5,053,133

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Graded According to Population of 1965 – Concluded

	Amherst 10,097	Oxford 10,034	Aggregate 91 Towns 1,700,874				
1							
2							
3							
4	\$2,134,954	\$1,049,789	\$289,043,903				
5	251,456	305,686	49,461,887				
6	27,921	9,228	2,224,160				
7	2,569	2,560	420,248				
8	241,216	370,458	49,581,992				
9	—	—	89,399				
10							
11	22,925	—	2,395,288				
12	280,885	175,577	40,002,159				
13	251,348	196,293	45,127,158				
14	207,014	—	43,708,376				
15	2,555	5,825	863,721				
16	28,729	13,141	3,440,701				
17							
18							
19	—	—	55,786,710				
20	528,050	400,000	101,477,528				
21	39,831	35,392	6,477,878				
22	241,003	258,108	49,562,383				
23	4,260,456	2,822,057	739,663,491	_____	_____	_____	_____
24	1,263,406	360,800	126,400,760				
25	\$5,523,862	\$3,182,857	\$866,064,251	_____	_____	_____	_____
26							
27							
28	\$166,105	\$52,288	\$17,262,317				
29	315,281	111,004	47,397,785				
30	95,936	27,482	18,643,030				
31	180,446	115,660	24,515,680				
32	208,076	225,294	39,607,663				
33	15,461	28,389	4,953,971				
34	1,606,725	1,106,742	215,503,599				
35	20,144	21,296	6,765,088				
36	29,062	16,511	5,819,646				
37	59,181	15,142	10,375,545				
38	18,473	28,858	8,544,535				
39							
40	—	—	22,329,143				
41	86,751	—	9,083,825				
42	—	—	374,697				
43	5,574	7,463	1,720,264				
44	73,401	18,997	11,500,415				
45							
46							
47	10,148	—	1,498,344				
48	6,121	6,630	2,678,047				
49	30,523	—	11,946,171				
50	89,210	52,376	10,284,576				
51	—	—	24,631				
52	—	—	—				
53	767,412	265,879	39,398,726				
54	—	—	1,933,899				
55	21,981	2,406	2,092,908				
56	—	—	993,244				
57							
58	—	—	2,752,833				
59	34,988	—	7,536,274				
60	—	—	128,329				
61	—	—	249,692				
62							
63	219,000	73,000	32,617,629				
64	501,400	400,000	102,525,517				
65	39,831	35,392	6,477,878				
66	230,157	168,122	49,737,139				
67	117,420	48,197	23,807,257				
68	4,948,807	2,827,128	741,080,297	_____	_____	_____	_____
69	575,055	355,729	124,983,954	_____	_____	_____	_____
70	\$5,523,862	\$3,182,857	\$866,064,251	_____	_____	_____	_____

Table II. — Debt Transactions for 1966.

		Issued			
	Towns (Population over 10,000)	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1	Brookline	\$1,420,000	—	—	\$4,000,000
2	Arlington	225,000	—	\$200,000	3,000,000
3	Frammingham	250,000	\$50,000	—	5,000,000
4	Weymouth	150,000	810,000	360,000	1,000,000
5	Watertown	1,675,000	—	100,000	2,300,000
6	Braintree	425,000	20,000	—	2,000,000
7	Methuen	65,000	—	—	2,000,000
8	Lexington	1,838,000	—	—	2,800,000
9	Natick	—	—	—	2,100,000
10	Needham	—	—	—	1,450,000
11	Norwood	55,000	300,000	—	—
12	Belmont	—	—	—	500,000
13	Milton	—	40,000	—	1,100,000
14	Dedham	3,052,000	—	—	1,000,000
15	Wellesley	—	—	600,000	1,400,000
16	West Springfield	—	—	—	2,300,000
17	Wakefield	—	—	—	1,500,000
18	Danvers	150,000	—	189,000	1,300,000
19	Billerica	—	28,000	—	1,800,000
20	Saugus	1,140,000	100,000	400,000	1,800,000
21	Chelmsford	—	—	—	1,500,000
22	Randolph	1,572,500	75,000	275,000	2,000,000
23	Winchester	1,475,000	—	—	1,300,000
24	Reading	—	—	—	1,800,000
25	Marblehead	395,000	—	175,000	—
26	Andover	4,809,000	775,000	200,000	500,000
27	Winthrop	—	—	—	1,600,000
28	Stoneham	5,198,000	50,000	700,000	1,700,000
29	Stoughton	70,000	—	—	1,400,000
30	Burlington	4,180,256	—	—	1,000,000
31	Southbridge	—	—	—	800,000
32	Greenfield	—	—	—	900,000
33	Tewksbury	203,150	140,000	—	1,100,000
34	Shrewsbury	400,000	—	—	300,000
35	Hingham	—	—	—	600,000
36	Agawam	—	—	—	800,000
37	Dartmouth	3,440,000	—	—	300,000
38	Milford	199,000	—	125,000	650,000
39	Dracut	—	—	—	1,000,000
40	Walpole	—	—	—	—
41	Ludlow	1,240,000	—	—	750,000
42	No. Attleborough	1,050,000	260,200	—	700,000
43	Fairhaven	25,200	—	—	700,000
44	Barnstable	—	—	55,000	1,300,000
45	Plymouth	—	—	—	800,000
46	Auburn	450,000	—	200,000	400,000
47	Canton	110,000	75,000	—	900,000
48	Wilmington	21,675	—	—	2,100,000
49	Somerset	—	—	—	500,000
50	Rockland	265,000	—	—	1,300,000
51	Franklin	—	—	—	600,000
52	Concord	—	—	75,000	400,000
53	Scituate	3,943,000	—	400,000	1,800,000
54	Webster	200,000	100,000	—	500,000
55	South Hadley	—	—	—	600,000
56	Swampscott	—	—	—	1,750,000
57	Falmouth	700,000	400,000	—	400,000
58	Longmeadow	—	—	—	1,000,000
59	Hudson	137,000	—	—	400,000
60	Clinton	—	—	—	465,000
61	Easthampton	—	—	—	700,000
62	Adams	250,000	—	—	475,000
63	North Andover	180,000	21,000	—	650,000
64	Whitman	75,000	—	75,000	600,000

Classified by Character of Obligation

		Paid				
	Anticipation Reimburse- ment and Grant Loans	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Anticipation Reimburse- ment and Grant Loans
1	—	\$727,000	—	—	\$4,000,000	—
2	—	385,000	—	\$200,000	3,000,000	—
3	—	1,383,000	\$91,000	—	5,000,000	—
4	—	1,143,000	57,000	60,000	1,000,000	\$50,000
5	—	430,000	—	100,000	2,300,000	—
6	—	753,000	333,000	—	2,000,000	—
7	—	200,000	49,000	—	2,000,000	—
8	—	1,017,000	71,000	200,000	2,800,000	—
9	—	696,200	44,000	—	2,100,000	—
10	—	939,000	—	—	1,450,000	—
11	—	251,300	195,000	—	—	—
12	—	430,000	—	—	500,000	—
13	—	211,000	10,000	—	1,100,000	—
14	—	496,000	—	—	1,000,000	—
15	—	481,000	50,000	—	1,400,000	—
16	—	445,000	85,000	—	2,300,000	—
17	3,000	420,000	39,000	—	1,500,000	3,000
18	—	522,500	98,000	109,000	1,300,000	36,000
19	—	470,000	79,000	—	1,800,000	30,000
20	—	430,000	10,000	400,000	1,800,000	—
21	35,800	443,700	—	—	1,500,000	91,400
22	—	592,000	41,000	275,000	2,000,000	—
23	—	285,000	30,000	—	1,300,000	—
24	—	289,000	117,000	—	1,800,000	—
25	—	700,000	40,000	175,000	—	—
26	—	325,000	15,000	700,000	500,000	—
27	—	170,000	—	—	1,600,000	—
28	—	274,000	53,000	1,100,000	1,700,000	—
29	—	471,000	37,000	—	1,400,000	129,000
30	43,625	468,000	—	400,000	1,000,000	63,950
31	—	80,000	—	—	800,000	—
32	—	184,000	—	—	900,000	32,850
33	—	241,000	74,000	140,000	1,100,000	—
34	—	440,000	25,000	—	300,000	—
35	—	465,000	10,000	—	600,000	—
36	—	330,000	—	—	800,000	15,000
37	—	240,000	52,000	—	300,000	—
38	—	91,000	—	125,000	650,000	—
39	—	145,000	—	—	1,000,000	—
40	—	418,000	—	—	—	—
41	—	180,000	—	—	750,000	—
42	—	220,000	60,000	65,000	700,000	—
43	—	210,000	3,800	—	700,000	—
44	8,000	389,000	21,000	—	1,300,000	113,500
45	55,000	80,000	70,000	—	800,000	30,082
46	—	221,000	—	200,000	400,000	—
47	—	445,000	80,000	—	900,000	—
48	22,800	388,400	88,229	—	2,100,000	22,800
49	—	325,000	220,000	—	500,000	—
50	21,500	270,000	25,000	—	1,300,000	19,500
51	6,000	250,000	25,000	—	600,000	8,000
52	—	303,400	75,600	—	400,000	—
53	—	393,000	37,000	400,000	1,800,000	—
54	24,000	130,000	—	—	500,000	24,000
55	13,331	250,000	—	—	600,000	—
56	—	216,000	35,000	—	1,750,000	—
57	—	207,000	66,000	—	400,000	—
58	—	385,000	30,000	—	1,000,000	17,900
59	—	181,000	137,500	—	400,000	—
60	—	130,000	58,400	—	465,000	—
61	11,971	95,000	10,000	—	700,000	5,971
62	—	47,000	—	—	775,000	—
63	—	205,000	40,000	—	650,000	—
64	—	93,000	—	75,000	600,000	—

Table II. — Debt Transactions for 1966.

		Issued			
Towns (Population over 10,000)		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
65	Foxborough	40,000	—	—	—
66	Wayland	200,000	—	—	800,000
67	Westwood	1,040,000	—	—	900,000
68	Athol	82,500	—	—	100,000
69	East Longmeadow . . .	162,500	—	—	850,000
70	Abington	—	—	—	800,000
71	Swansea	60,000	—	—	350,000
72	Middleborough	30,928	28,700	—	150,000
73	Amesbury	2,301,000	—	335,000	500,000
74	Grafton	—	—	—	600,000
75	Holden	1,405,000	—	155,000	1,175,000
76	Northbridge	1,320,000	—	—	500,000
77	Palmer	—	—	—	500,000
78	Sharon	—	—	—	900,000
79	Holbrook	—	—	—	300,000
80	Bridgewater	—	80,000	80,000	600,000
81	Sudbury	—	—	—	1,500,000
82	Bedford	769,000	170,000	—	1,000,000
83	Millbury	46,500	—	—	400,000
84	Bellingham	18,000	—	—	700,000
85	Westborough	3,300,000	—	—	250,000
86	Wareham	—	—	—	400,000
87	Acton	200,000	—	—	400,000
88	Marshfield	—	21,100	—	1,100,000
89	Easton	—	280,000	—	700,000
90	Amherst	—	—	—	500,000
91	Oxford	—	—	—	400,000
91 Towns		\$52,009,209	\$3,824,000	\$4,699,000	\$93,765,000

Classified by Character of Obligation

		Paid				
Anticipation Reimbursement and Grant Loans		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Anticipation Reimbursement and Grant Loans
65	—	245,000	55,000	—	—	—
66	—	262,000	10,000	—	800,000	—
67	—	359,000	—	—	900,000	—
68	—	39,000	22,000	—	100,000	—
69	—	320,000	45,000	—	850,000	—
70	—	259,000	24,000	—	800,000	—
71	23,450	111,000	—	—	350,000	138,807
72	—	125,500	16,500	—	150,000	—
73	—	35,000	39,000	335,000	500,000	—
74	—	130,000	—	—	600,000	—
75	25,904	126,000	43,000	155,000	1,175,000	46,153
76	—	55,750	—	—	500,000	—
77	—	55,000	—	—	500,000	12,550
78	—	385,000	25,000	—	900,000	8,000
79	—	163,000	56,000	—	300,000	—
80	11,000	65,000	25,000	80,000	600,000	11,000
81	—	273,000	—	—	1,500,000	—
82	—	567,350	47,000	—	1,000,000	14,736
83	16,800	105,000	—	—	400,000	16,500
84	57,325	167,500	29,000	—	700,000	21,050
85	—	158,000	35,000	—	250,000	—
86	—	154,000	—	—	400,000	—
87	—	137,000	—	—	400,000	23,350
88	29,500	379,000	52,000	—	1,100,000	—
89	—	187,000	56,000	—	700,000	—
90	28,050	174,000	45,000	—	500,000	1,400
91	—	73,000	—	—	400,000	—
\$437,056		\$29,205,600	\$3,412,029	\$5,294,000	\$94,065,000	\$986,499

TABULAR INDEX: FOR CITIES

Table I. Summary of Financial Transactions, 1966.

Table II. Debt Transactions for 1966. Classified by Character of Obligation.

Cities	Table I	Table II
	Page	Page
Attleboro	19	22
Beverly	18	22
Boston	14	22
Brockton	15	22
Cambridge	15	22
Chelsea	19	22
Chicopee	16	22
Everett	17	22
Fall River	14	22
Fitchburg	17	22
Gardner	20	22
Gloucester	19	22
Haverhill	17	22
Holyoke	17	22
Lawrence	16	22
Leominster	19	22
Lowell	15	22
Lynn	15	22
Malden	17	22
Marlborough	19	22
Medford	16	22
Melrose	18	22
New Bedford	14	22
Newburyport	20	22
Newton	15	22
North Adams	20	22
Northampton	19	22
Peabody	18	22
Pittsfield	16	22
Quincy	15	22
Revere	17	22
Salem	18	22
Somerville	15	22
Springfield	14	22
Taunton	17	22
Waltham	16	22
Westfield	19	22
Woburn	18	22
Worcester	14	22

TABULAR INDEX: FOR TOWNS OVER 10,000 POPULATION

Towns over 10,000 Population	Table I	Table II	Towns Over 10,000 Population	Table I	Table II
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Abington	37	44	Marshfield	40	44
Acton	40	44	Methuen	27	42
Adams	36	42	Middleborough	37	44
Agawam	31	42	Milford	32	42
Amesbury	38	42	Millbury	39	44
Amherst	41	44	Milton	28	42
Andover	30	42	Natick	27	42
Arlington	26	42	Needham	27	42
Athol	37	44	North Andover	36	42
Auburn	33	42	North Attleborough	33	42
Barnstable	33	42	Northbridge	38	44
Bedford	39	44	Norwood	27	42
Belmont	27	42	Oxford	41	44
Bellingham	39	44	Palmer	38	44
BillERICA	29	42	Plymouth	33	42
Braintree	27	42	Randolph	29	42
Bridgewater	39	44	Reading	29	42
Brookline	26	42	Rockland	34	42
Burlington	31	42	Saugus	29	42
Canton	33	42	Scituate	34	42
Chelmsford	29	42	Sharon	39	44
Clinton	35	42	Shrewsbury	31	42
Concord	34	42	Somerset	34	42
Danvers	29	42	Southbridge	31	42
Dartmouth	32	42	South Hadley	35	42
Dedham	28	42	Stoneham	30	42
Dracut	32	42	Stoughton	30	42
Easthampton	36	42	Sudbury	39	44
East Longmeadow	37	44	Swampscott	35	42
Easton	40	44	Swansea	37	44
Fairhaven	33	42	Tewksbury	31	42
Falmouth	35	42	Wakefield	28	42
Foxborough	36	44	Walpole	32	42
Framingham	26	42	Wareham	40	44
Franklin	34	42	Watertown	26	42
Grafton	38	44	Wayland	37	44
Greenfield	31	42	Webster	35	42
Hingham	31	42	Wellesley	28	42
Holbrook	39	44	Westborough	40	44
Holden	38	44	West Springfield	28	42
Hudson	35	42	Westwood	37	44
Lexington	27	42	Weymouth	26	42
Longmeadow	35	42	Whitman	36	42
Ludlow	32	42	Wilmington	33	42
Marblehead	30	42	Winchester	29	42
			Winthrop	30	42

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